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

To Daniel Kozier, Official Agent for Chris Kozier.

I 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 Chris Kozier for the candidacy period from February 12, 2007 to July 23, 2007 relating to the election held on May 22, 2007 in the Electoral Division of Kirkfield Park. The financial statements are the responsibility of the Official Agent and the Candidate. My responsibility is to express an opinion on the financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 my opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for Chris Kozier 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.



David Hildebrand, C.G.A.
2 – 715 Lanark Street
Winnipeg, Manitoba

September 21, 2007

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

**Elections
Manitoba**



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

For the Candidacy Period

Date

Feb. 12, 2007

To

Date

July 23, 2007

Candidate

Name

CHRIS KOZIER

Electoral Division

KIRK FIELD PARK

Endorsing Political Party (If applicable)

PROGRESSIVE CONSERVATIVE

Official Agent

Name

DANIEL KOZIER

Auditor

Name of Auditor

DAVID HILDEBRAND

Name of Public Accountant to Whom Inquiry May be Directed (if different than above)

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*.

D. Kozier

Signature of Official Agent

Oct. 8, 2007

Date

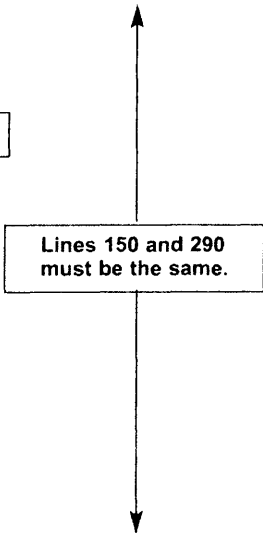
Statement of Assets, Liabilities and Surplus as at the End of the Candidacy Period

Assets

100	Cash	\$	<u>6,588.36</u>	
110	Accounts receivable		<u>∅</u>	
120	Inventory*		<u>∅</u>	
	Other assets (provide details)			
130	_____			
140	_____			
150	Total Assets (total of line 100 to 140)			line 150 \$ <u><u>6,588.36</u></u>

Liabilities and Surplus

200	Accounts payable	\$	<u>∅</u>	← From line 840
210	Overdraft/ Line of Credit**		<u>∅</u>	
220	Loans**		<u>∅</u>	
	Other liabilities (provide details)			
230	_____			
240	_____			
250	Candidacy Period Surplus/(Deficit)		<u>6,588.36</u>	← From line 440
290	Total Liabilities and Surplus (total of line 200 to 250)			\$ <u><u>6,588.36</u></u>



* 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>\$ 14,909.00</u>	←	From line 630, column C
310	Transfers from endorsing political party	<u>13,500.00</u>	←	From line 720
320	Transfers from candidate's constituency association	<u>1,050.00</u>	←	From line 760
330	Fund raising	<u>∅</u>		
	Other Income (provide details)			
340	_____	_____		
350	_____	_____		
390	Total Income and Transfers (total of line 300 to 350)		line 390	<u>\$ 29,459.00</u>

Expenses and Transfers

400	Election expenses	<u>\$ 22,764.35</u>	←	From line 595
410	Non - election expenses	<u>106.29</u>	←	From line 590, column C
415	Transfer of money to endorsing political party	<u>∅</u>		
420	Transfer of goods and services to endorsing political party	<u>∅</u>		
430	Total Expenses and Transfers (total of line 400 to 420)		line 430	<u>\$ 22,870.64</u>
440	Total Period Surplus/ (Deficit) (line 390 minus line 430)		line 440	<u>\$ 6,588.36</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				
505 Posters, pamphlets, promotional	7,961.69			7,961.69
510 Audit fee (amount in excess of subsidy)				
515 Disability				0
520 Child Care				0
525 Fund Raising				
530 Furniture and equipment rental	1,822.62			1,822.62
535 Honoraria/Salaries	2,000.00			2,000.00
540 Interest and basic charges	13.90		49.50	63.40
545 Office Occupancy (rent, utilities)	1,356.56		29.81	1,386.37
550 Office supplies and postage	2,450.59			2,450.59
555 Personal				
560 Polling	1,385.51			1,385.51
565 Signs/structural support	4,040.39			4,040.39
570 Telephone	599.47		26.98	626.45
575 Transportation, accommodation and food	383.62			383.62
Other (provide details)				
580 <u>Tech Support</u>	750.00			750.00
585 _____				
590 Total (total of line 500 to 585)	22,764.35		106.29	22,870.64

From schedule 7, line 850

From schedule 8, line 860

22,764.35

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 \$ 0

Bank Charges line 599 \$ 13.76

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	6,205.00	Ø	6,205.00
610	\$25 or more but less than \$250	8,684.00	Ø	8,684.00
620	Less than \$25	20.00	Ø	20.00
630	Total	\$14,909.00	\$ Ø	\$14,909.00

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
Betty Corbett		250.00
David Keam		500.00
David McElheran		500.00
Dennis Johnson		500.00
Dennis Kozier		250.00
Donald Timmerman		300.00
Eleanor Kozier		250.00
Eric Stefanson		250.00
Gerald McAlpine		300.00
Lois Guenther		400.00
Naranjan Dhalla		250.00
Norman Coghlan		500.00
Robert Holloway		500.00
Roland Campbell		250.00
Romel Dhalla		655.00
Steven Fletcher		300.00
Stuart Murray		250.00

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 \$ 13,500.00

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

C. Total transfers from candidate's endorsing political party: (total of line 700 to 710) line 720 \$ 13,500.00 ← 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 \$ Ø

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 \$ Ø

B. Total value of all **transfers of goods or services** during the candidacy period from the candidate’s constituency association: line 750 \$ 1,050.00

C. Total transfers from candidate’s constituency association: (total of line 740 to 750) line 760 \$ 1,050.00 ← 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 \$ Ø

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 _____

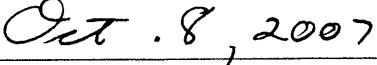
No _____

Schedule 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	\$ ∅


 Candidate's Signature


 Date

To line 200

