

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	3 0

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Martin

Given Name(s)

Paul

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 1

Municipality

City of Belleville

Spending Limit - General

\$ 27,500.35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,750.04

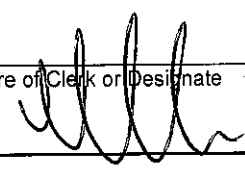
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Paul Martin, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

2019/03/28
Mar 28, 2019
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/28	12:29 PM	ASM	

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution _____
 Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	13,660.11
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	13,660.11 C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	5,626.48
Brochures/flyers	+ \$	838.81
Signs (including sign deposit)	+ \$	3,183.78
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	59.03
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,540.43
Bank charges incurred until voting day	+ \$	25.32
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	11,273.85 C2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. Final celebration	+ \$	478.56
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	478.56 C3

Expenses not subject to spending limits

Accounting and audit	+ \$	791.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	9.90	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	800.90	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 12,553.31 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	1,106.80	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	1,106.80	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,106.80	
Surplus (or deficit) for the campaign	= \$	0	D3

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	10,260.11
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	_____
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	\$	_____
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	\$	3,400.00
Less: Contributions returned or payable to the contributor	- \$	_____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	_____
Total Amount of Contributions (record under Income in Box C)	= \$	13,660.11 1A

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Arthur Martin	82 Mann Avenue Simcoe, ON N3Y 5K4	2018/07/16	1,200.00	
Judy Martin	82 Mann Avenue Simcoe, ON N3Y 5K4	2018/07/16	1,200.00	
Tom Lafferty	RR 4 STN Main Belleville, ON K8N 4Z4	2018/08/16	100.00	
Mark Hanley	31 Keegan Parkway Unit 14, Belleville ON, K8N 5N8	2018/09/12	250.00	
Ross McDougall	PO Box 356 STN Belleville, ON K8N 5A6	2018/09/01	250.00	
Mark Rashotte	357 Front Street Belleville, ON K8N 2Z9	2018/10/10	200.00	
Bruce Mackay	87 Blessington Road Corbyville, ON K0K 1V0	2018/10/17	200.00	
Total			3,400.00	

Additional information is listed on separate supplementary attachment

Table 2: Contributions in goods or services from individuals other than candidate or spouse
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 3,400.00 1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$	_____	2A	
X	_____	2B	
			= \$ _____ 0

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
6. _____	+	\$ _____	
7. _____	+	\$ _____	
8. _____	+	\$ _____	

Total Part IV Expenses (include under Expenses in Box C)

= \$ _____

Auditor's Report*Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Belleville

Date (yyyy/mm/dd)

2018/03/21

Contact Information

Last Name or Single Name

Clark

Given Name(s)

Tim

Licence Number

1-21202

Address

Suite/Unit No.

Street No.

888

Street Name

Sidney Street

Municipality

Belleville

Province

Ontario

Postal Code

K8N 4Z5

Telephone No. (including area code)

613 966-5105

Email Address

timc@wilkinson.net

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

INDEPENDENT AUDITOR'S REPORT

To Ontario Ministry of Municipal Affairs and Mr. Martin of
Paul Martin Municipal Election Campaign

We have audited the accompanying campaign period financial statements of Paul Martin Municipal Election Campaign, which comprise the statement of income and expenses for the campaign period from May 30, 2018 to December 31, 2018 and determination of surplus for the period then ended, and other explanatory information. The financial statements have been prepared by the Candidate of Paul Martin Municipal Election Campaign based on the financial reporting provisions of the Municipal Elections Act, 1996.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Paul Martin Municipal Election Campaign and the campaign surplus/deficit for the campaign period from May 30, 2018 to December 31, 2018 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Paul Martin Municipal Election Campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the campaign period from May 30, 2018 to December 31, 2018.

Responsibilities of Management for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996, and for such internal controls as the Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We believe that the audit evidence we have obtained, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide basis for our qualified audit opinion.

Basis of Accounting and Restriction on Distribution and Use

The financial statements are prepared to assist Paul Martin Municipal Election Campaign to comply with the financial reporting provisions of the Municipal Elections Act, 1996. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for use of the Candidate of Paul Martin Municipal Election Campaign and Ontario Ministry of Municipal Affairs and should not be distributed to or used by parties other than Paul Martin Municipal Election Campaign and Ontario Ministry of Municipal Affairs.

Belleville, Canada
March 21, 2019

Wilkinson & Company LLP
Chartered Professional Accountants
Licensed Public Accountants

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