

ERIC REYNOLDS

CHARTERED ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

MUNICIPAL ELECTION ACT, 1996 (Section 78)

To: Clerk's Office, City of Belleville

I have audited the Financial Statements – Auditor's Report Form 4, including the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of Garnet Thompson, candidate for the campaign period June 20, 2018 to December 31, 2018 relating to the election held October 22, 2018.

Candidates Responsibility for the Financial Statements

Garnet Thompson, candidate, is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit.

Basis for Qualified Opinion

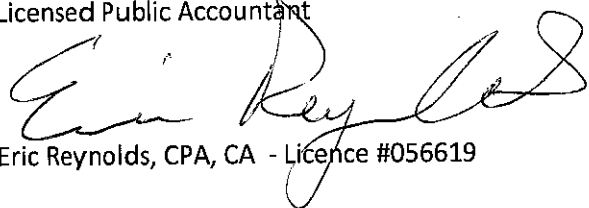
Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was

limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Garnet Thompson, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

Other Matter

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that the contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

Eric Reynolds Chartered Accountant
Licensed Public Accountant

A handwritten signature in black ink, appearing to read "Eric Reynolds", written over a faint, larger version of the same signature.

Eric Reynolds, CPA, CA - Licence #056619

Belleville, Ontario
March 27, 2019

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 | 6 | 1 | 9 to

YYYY	MM	DD
2	0	1

 8 | 1 | 2 | 3 | 0

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

THOMPSON

Given Name(s)

GARNET

Office for which the candidate sought election

COUNCILLOR

Ward name or no. (if any)

1

Municipality

CITY OF BELLEVILLE

Spending Limit - General

\$ 33,500.00

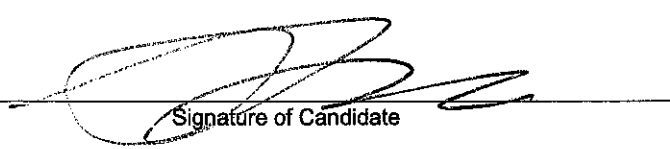
Spending Limit - Parties and Other Expressions of Appreciation

\$

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

Box B: Declaration

I, GARNET THOMPSON, 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

2019/03/26

Date (yyyy/mm/dd)

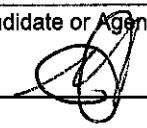
Date Filed (yyyy/mm/dd)

2019/03/28

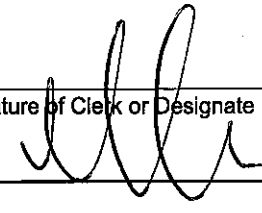
Time Filed

8:50 Am.

Initial of Candidate or Agent (if filed in person)



Signature of Clerk or Designate



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

Name of bank or recognized lending institution _____

Amount borrowed \$ 0.00**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	10,922.13
Revenue from items \$25 or less	+	\$	0.00
Sign deposit refund	+	\$	0.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+	\$	0.00
Interest earned by campaign bank account	+	\$	0.15
Other (provide full details)			
1. _____	+	\$	0.00
2. _____	+	\$	
3. _____	+	\$	
4. _____	+	\$	
5. _____	+	\$	
Total Campaign Income (Do not include loan)	=	\$	10,922.28 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)	+	\$	2,011.22
Advertising	+	\$	3,235.44
Brochures/flyers	+	\$	1,872.98
Signs (including sign deposit)	+	\$	0.00
Meetings hosted	+	\$	0.00
Office expenses incurred until voting day	+	\$	64.88
Phone and/or internet expenses incurred until voting day	+	\$	240.69
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$	0.00
Bank charges incurred until voting day	+	\$	52.32
Interest charged on loan until voting day	+	\$	0.00
Other (provide full details)			
1. VOTING DAY APPRECIATION	+	\$	476.89
2. _____	+	\$	
3. _____	+	\$	
4. _____	+	\$	
5. _____	+	\$	
Total Expenses subject to general spending limit	=	\$	7,954.42 c2

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

1. MUSIC FOR GINGLE	+	\$	1,500.00
2. WEBSITE	+	\$	500.00
3. PHOTOGRAPHY	+	\$	300.00
4. SIGNS	+	\$	490.00
5. MATERIAL FOR SIGNS	+	\$	155.54
Total Expenses subject to spending limit for parties and other expressions of appreciation	=	\$	2,945.54 c3

Expenses not subject to spending limits

Accounting and audit	+	\$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2) +		\$	
Office expenses incurred after voting day	+	\$	19.21
Phone and/or internet expenses incurred after voting day	+	\$	
Salaries, benefits, honoraria, professional fees incurred after voting day +		\$	
Bank charges incurred after voting day	+	\$	
Interest charged on loan after voting day	+	\$	3.00
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	=	\$	22.21 C4
Total Campaign Expenses (C2 + C3 + C4)		=	\$ 10,922.17 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+	\$	0.11	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	-	\$		D2
Total (D1 - D2)	=	\$	0.11	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	-	\$	10.26	
Surplus (or deficit) for the campaign	=	\$	-10.15	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

Contribution from candidate (include the value of inventory listed in Table 3)

+ \$ 2021.59

Contribution from spouse

+ \$ ~~0~~

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).

+ \$ 1485.00

Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 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).

+ \$ 7415.54

Less: Contributions returned or payable to the contributor

- \$ ~~0~~

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

- \$ ~~0~~

Total Amount of Contributions (record under Income in Box C)

= \$ 10922.13

Part II - List of contributions totalling more than \$100

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

Name	Full Address	Date Received	Amount \$
Donald Rycroft	916 Blessington Rd Corbyville, ON K0K1V0	July 12/18	200 -
Heather Henderson	2 South Front St. Belleville, ON #102 K8N 5R7	July 12/18	150 -
Fran Lehtinen	278 George St. Belleville, ON K8N3H9	July 13/18	200 -
Kay Manderville	31 Pinegrove Court Belleville, ON K8N5X9	July 13/18	150 -
D. Bruce Mackay	87 Blessington Rd. Corbyville, ON K0K1V0	July 19/18	250 -
Peter Malone	224 Ann St Belleville, ON K8N3L4	July 25/18	150 -
Rowland Tipper	32 Morris Dr. Belleville ON K8P5B4	July 27/18	400 -
Robert Doyle	#41-24 South Church St. Belleville, ON K8N0A9	Aug 8/18	250 -
Tom Lafferty	RR#4 Belleville, ON K8N4Z4	Aug 8/18	250 -
Total			2000 -

Additional information is listed on separate supplementary attachment

Schedule 1 - Contributions

Part I - Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 3)	+ \$	_____
Contribution from spouse	+ \$	_____
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; list details in Tables 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).	+ \$	_____
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)	= \$	_____ 1A

Part II - List of contributions totalling more than \$100

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

Cont'd

Name	Full Address	Date Received	Amount \$
Tracey Montgomery	239 Casey Rd. RR#6 Belleville ON K8N4Z6	Aug 22/18	500-
Maurice Rollins	Unit 200 - 208 Front St Belleville, ON K8N2Z2	Aug 27/18	500-
Mark Hanley	RR#2 1964 Old Hwy 2 Belleville, ON K8N4Z2	Sept 6/18	250-
Annis Ross	542 Old Madoc Rd RR#1 Foxboro, ON K0K2B0	Sept 6/18	120-
John Williams	387 N. Front St. Belleville, ON K8P3C8	Sept 11/18	250
Ross McDougall	P.O. Box 356 Belleville ON K8N4R6	Sept 18/18	250-
Ron Finkle	107 Bertram Blvd Belleville, ON K8N4C5	Oct 11/18	200-
Thomas Belch	55 Gibson Rd. Ameliasburg, ON K0K1A0	Oct 20/18	200-
Craig Rushnell	64 Parkside Rd Belleville, ON K8R1G4	Oct 22/18	200-

Additional information is listed on separate supplementary attachment

Total 2470-
+ 2000
4470-

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 \$
P & D Whittle	3 Wellington Cr Belleville ON K8P1R1	Rebar for signs		\$ 155.54
Tim Hunt	283 Foster Ave Belleville ON K8N3R6	music for jingle		750-
" Campbell	548 Chatham St Belleville, ON K8N3S4	" "		750-
Glenn hidstone	188 Avonlough Rd. Blvl. Ont K8N5E3	website monitoring		500-
Al Murach	71 College St. E Belleville ON	photography		300-
Kim Taylor	41 Meyers St Belleville, ON K8N2B7	signs	12.00	490-

Additional information is listed on separate supplementary attachment

Total 2945.54
 \$ 7415.54^{MB}

Total Part II - Contributions (Add totals from Table 1 and Table 2) (Record in Part 1 - Summary of Contributions)

Part III - Inventory

Table 3: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs	2014	Taylor Signs	177	1239-
Signs	2014	Taylor Signs	20	300-
Signs	2014	Taylor Signs	2	60-
Signs 4x4	2010	Taylor Signs	6	412.33

Additional information is listed on separate supplementary attachment

Total 2011.33

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)

+ \$ _____ 2A
X _____ 2B

Number of tickets sold

Total Ticket Revenue (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 Revenue (include in 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 Revenue (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

CPA, CA

Municipality

CITY OF BELLEVILLE

Date (yyyy/mm/dd)

2018/03/27

Contact Information

Last Name or Single Name

REYNOLDS

Given Name(s)

ERIC

Licence Number

056619

Address

Suite/Unit No.

Street No.

17

Street Name

ST PAUL STREET

Municipality

CITY OF BELLEVILLE

Province

ONTARIO

Postal Code

K8N 1A4

Telephone No. (including area code)

613 962-5450

Email Address

ereynolds@reynoldsaccountingservices.com

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.