

**INDEPENDENT AUDITORS' REPORT**

**To Mr. Williams of  
Ryan Williams Municipal Election Belleville 2018**

We have audited the accompanying campaign period financial statements of Ryan Williams Municipal Election Belleville 2018, which comprise the statement of income and expenses for the campaign period from May 29, 2018 to December 06, 2018 and determination of the deficit for the period then ended, and other explanatory information. The financial statements have been prepared by the Candidate of Ryan Williams Municipal Election Belleville 2018 based on the financial reporting provisions of the Municipal Elections Act, 1996.

**Management's Responsibility for the Financial Statements**

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 responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk 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 campaign's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the financial statements.

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 a basis for our qualified audit opinion.

**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 Ryan Williams Municipal Election Belleville 2018 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 29, 2018 to December 06, 2018.

**WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS**

## **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 Ryan Williams Municipal Election Belleville 2018 and the campaign surplus/deficit for the campaign period from May 29, 2018 to December 06, 2018 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

## **Basis of Accounting and Restriction on Distribution and Use**

The financial statements are prepared to assist Ryan Williams Municipal Election Belleville 2018 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 Ryan Williams Municipal Election Belleville 2018 and Ontario Ministry of Municipal Affairs and should not be distributed to or used by parties other than Ryan Williams Municipal Election Belleville 2018 and Ontario Ministry of Municipal Affairs.

*Wilkinson + Company LLP*

Trenton, Canada  
December 11, 2018

Chartered Professional Accountants  
Licensed Public Accountants

**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	2 9

 to 

YYYY	MM	DD
2 0 1 8	1 2	0 6

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

Williams

Given Name(s)

Ryan

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

1

Municipality

Belleville

Spending Limit - General

\$ 27,500.35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,750.09

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

**Box B: Declaration**

I, Ryan Williams, 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

Date (yyyy/mm/dd)

2019/01/14

Date Filed (yyyy/mm/dd)

Time Filed

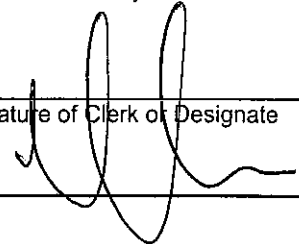
Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

2019/01/14

1:27pm

RW



**Bbox 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)	+ \$	16,850.00
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	400.00
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>17,250.00 c1</b>

**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	+ \$	4,151.46
Brochures/flyers	+ \$	_____
Signs (including sign deposit)	+ \$	6,397.58
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,250.00
Bank charges incurred until voting day	+ \$	147.59
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Website Costs	+ \$	2,827.10
2. Photography	+ \$	500.00
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>15,273.73 c2</b>

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

1. Election party catering	+ \$	1,200.00
2. Bartending	+ \$	45.00
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,245.00 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	300.00
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	+ \$	17.40
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	1,600.00
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>1,917.40 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 18,436.13 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1,186.13 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b>-1,186.13</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>-1,186.13 D3</b>

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	+ \$	1,400.00
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).	\$	15,450.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>16,850.00</b> 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
			14,950.00	
<b>Total</b>			<b>14,950.00</b>	

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 \$
Ian Anderson	12 Carrying Place Road, Trenton, ON, K8V 3E7	Signs	2018/09/21	500.00
			<b>Total</b>	<b>500.00</b>

Additional information is listed on separate supplementary attachment

**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) **\$ 15,450.00 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 \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

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

**Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>			



**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 Reception by the friends of Ryan Williams

Date of event/activity (yyyy/mm/dd) 2018/09/27

**Part I – Ticket revenue**

Admission charge (per person)

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

	\$	2A	
Number of tickets sold	X	2B	
<b>Total Part I (2A X 2B) (include in Part 1 of Schedule 1)</b>			= \$ <u>0</u>

**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.	+	\$	
<b>Total Part II (include in Part 1 of Schedule 1)</b>			= \$ <u>          </u>

**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. Fundraising Revenue Misc. Contributions (all less than \$25)	+	\$	400.00
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
<b>Total Part III (include under Income in Box C)</b>			= \$ <u>400.00</u>

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. Band for fundraising event	+	\$	300.00
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
6.	+	\$	
7.	+	\$	
8.	+	\$	
<b>Total Part IV Expenses (include under Expenses in Box C)</b>			= \$ <u>300.00</u>

**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

Trenton, ON

Date (yyyy/mm/dd)

**Contact Information**

Last Name or Single Name

Gregoire

Given Name(s)

Kurt

Licence Number

1-18425

Address

Suite/Unit No.

Street No.

71

Street Name

Dundas St. West

Municipality

Trenton

Province

Ontario

Postal Code

K8V 5R6

Telephone No. (including area code)

613 392-2592

Email Address

kgregoire@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.

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

Name	Full Address	Date Received	Amount \$
Adrian Bax	8-24 Church Street South, Belleville, On, K8N 3B6	7/18/18	1200
Andrew Chartrand	663 County Road 28 Belleville, On, K8N 4Z7	8/13/18	100
Audrey Williams	84 Heartwood Dr, Belleville On K8P 5M5	7/31/18	600
Bill King	32 Dungannon Drive Belleville, On K8P 5E7	9/04/18	200
Brad Aulthouse	230 Bridge St E, Belleville On K8N 1P1	7/04/18	500
Brian McGee	501 Harmony Road, Corbyville, On K0K 1V0	9/11/18	1200
Bruce MacKay	87 Blessington Rd, Corbyville, On K0K 1V0	7/15/18	250
Dan Jones	69 Gavey St Belleville On, K8N4Z5	8/02/18	300
Dustin and Julie Vansoelen	5194 Hiway 62 South, Belleville, On K8N 4Z7	9/10/18	1000
Eric Lehtinen	8 Kirsten Place, Belleville, On, K8P0A3	9/05/18	100
John Williams	387 M. Front St. Belleville K8P3C8	7/05/18	1200
Jon and Julia Van Huizen	86 John Meyers Rd RR4 Stirling, ON K0K 3E0	9/10/18	200
Josie Mondelli	54 Green Manor Cres, Woodbridge On L4L 9R7	9/24/18	1200
Katherine Vahrmeyer	1178 Balfour St Fenwick, ON L0S 1C0	7/16/18	250
Kelly McKinney	173 Dufferin Ave, Belleville On K8N 3W9	8/20/18	100
Mark Hanley	1964 Old Hwy 2 RR#2 STN Main Belleville K8N4Z2	8/28/18	250
Michael Best	30 Balsam Ave, Toronto, On M4E 3B4	9/27/18	500
Mr/Mrs Wynand Bekker	16 Hunter Pl, Belleville, On K8P 0A2	9/28/18	500
Nathan Boland	227 Foster Ave, Belleville, On K8N 3R1	8/27/18	600
Paul Gilmour	RR#7 PO BOX 3015 St Main, Belleville, On	8/10/18	500
Peter Kempenaar	RR4 Stirling, On K0K3E0	10/02/18	400
Peter Knudsen	640 Dundas St E, Belleville, On K8N 1G7	10/10/18	300
Peter Smith	298 Country Road #3, Belleville, On, K8N4F1	8/20/18	500
Ross McDougall	P) Box 356 Stn CSC Belleville, On K8N5A6	7/05/18	500
Sam Brady	252 Bridge St E, Belleville, ON K8N 1P3	7/09/18	500
Scott Follwell	225 Ann Street, Belleville On K8N 3L5	9/27/18	200
Terry Brown	84 Heartwood Dr, Belleville On K8P 5M5	8/05/18	200
Tim McKinney	15 Cambridge Court, Belleville, On, K8N5N2	7/07/18	1200
Tom Lafferty	RR4 Station Main, Belleville, On K8N4Z4	8/15/18	200
William White	1250 County Rd 3 RR1 STN MAIN Belleville ON K8N 4Z1	7/09/18	200
			14950
Ryan Williams			1400
Cash (Fundraising < \$25 each)			400
Total Revenue			16750