

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
2018	05	18

 to

YYYY	MM	DD
2018	10	22

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

FORWARD

Given Name(s)

RICHARD JAMES

Office for which the candidate sought election

COUNCILLOR

Ward name or no. (if any)

2

Municipality

BARRIE

Spending Limit - General

\$ 14,461.35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 1,446.13

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


Box B: Declaration

I, RICHARD JAMES FORWARD, 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 01 18
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	9:51am	RF	

Expenses not subject to spending limits

Accounting and audit	+ \$	<u>600.00</u>	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u> </u>	
Office expenses incurred after voting day	+ \$	<u> </u>	
Phone and/or internet expenses incurred after voting day	+ \$	<u> </u>	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u> </u>	
Bank charges incurred after voting day	+ \$	<u> </u>	
Interest charged on loan after voting day	+ \$	<u> </u>	
Expenses related to recount	+ \$	<u> </u>	
Expenses related to controverted election	+ \$	<u> </u>	
Expenses related to compliance audit	+ \$	<u> </u>	
Expenses related to candidate's disability (provide full details)			
1. _____	+ \$	<u> </u>	
2. _____	+ \$	<u> </u>	
3. _____	+ \$	<u> </u>	
4. _____	+ \$	<u> </u>	
5. _____	+ \$	<u> </u>	
Other (provide full details)			
1. _____	+ \$	<u> </u>	
2. _____	+ \$	<u> </u>	
3. _____	+ \$	<u> </u>	
4. _____	+ \$	<u> </u>	
5. _____	+ \$	<u> </u>	
Total Expenses not subject to spending limits	= \$	<u>600.00</u>	C4

Total Campaign Expenses (C2 + C3 + C4) $14418.60 + 653.18 + 600.00$ = \$ 15,671.78 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5) $14000 - 15671.78$	+ \$	<u>-1671.78</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u> </u>	D2
Total (D1 - D2)	= \$	<u>-1671.78</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u> </u>	
Surplus (or deficit) for the campaign	= \$	<u>NIL</u>	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	+ \$	<u>NIL</u>
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	<u>NIL</u>
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).	+ \$	<u>NIL</u>
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).	+ \$	<u>14000.00</u>
Less: Contributions returned or payable to the contributor	- \$	<u>NIL</u>
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	<u>NIL</u>
Total Amount of Contributions (record under Income in Box C)	= \$	<u>14000.00</u> 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
JAMES G MASSIE	85 BAYFIELD ST SUITE 500 BARRIE, ON L4M3A7	JUNE 14/18	\$ 1000.00	NIL
BARRY H PEACOCK	39 DORAN RD MIDHURST, ON L0L 1X0	JUNE 14/18	1000.00	NIL
WYNNE HAY	180 COLLIER ST BARRIE, ON L4M1H7	JUNE 14/18	1000.00	NIL
JM. MOORE	1856 QUANTZ CRESCENT INNISFIL., ON L9S 1X2	JUNE 14/18	1200.00	NIL
DONALD PRATT	29 CLAPPERTON ST SUITE 300 BARRIE, ON L4M3E6	JULY 20/18	1200.00	NIL
SCOTT ELLIOTT	15 SARGERMAN DR. BARRIE, ON L4N4V9	JULY 31/18	1000.00	NIL
KEIFFER WORTON	5 GEORGINA DR. BARRIE, ON L4M1E9	JULY 31/18	250.00	NIL
LEIGH-ANNE BRAY	21 VALLANCE WAY WHITBY, ON L1M 0E7	AUG 9/18	500.00	NIL
HELMER HANSEN	11 HOLLOWAY LANE MIDHURST, ON L0L 1X1	AUG 9/18	1200.00	NIL
			Sub Total	8350.00

Additional information is listed on separate supplementary attachment

NAME	FULL ADDRESS	DATE RECEIVED	AMOUNT RECEIVED \$	1940 - CONT'D. AMOUNT Returned to Contributor or ...
SHERYL WASH	54 FIELD WEST CRES. WHITEY, ON L1R1Z6	AUG 9/18	500.00	NIL
ANGELA PIDUTTI	131 COMMERCIAL PARK DR UNIT A BARRIE, ON L4M 8X1	AUG 8/18	1000.00	NIL
M. J. STOLLERY	56 MAPLETON DR BARRIE, ON L4N 9H7	AUG 8/18	1000.00	NIL
MICHAEL HASSEY	678 VETERANS DR. UNITS, BARRIE, ON L9S 0H6	AUG 8/18	500.00	NIL
ROB'T WARMAN	164 TORONTO ST BARRIE, ON L4N 1V5	AUG 30/18	200.00	NIL
WENDY HALBERT	53 MUTUAL ST TORONTO ON. M5B 2H9	AUG 21/18	1200.00	NIL
LINDA LOFTUS	642 WELHAM RD BARRIE ON L4N 9A1	AUG 22/18	250.00	NIL
ROB'T HAMILTON	94 DUNLOP ST E BARRIE, ON L4M 1A4	SEPT 17/18	400.00	NIL
GERARD FLOYD	16 NIGHTINGALE CRES BARRIE, ON. L4N 8H5	SEPT 19/18	500. ⁰⁰ / _{xx}	NIL
DINO MELCHIOR	PO BOX 628 BARRIE ON L4M 4V1	SEPT 20/18	100.00	NIL
		SUBTOTAL	5650.00	
TOTAL MONETARY CONTRIBUTIONS FROM INDIVIDUALS OTHER THAN CANDIDATE OR SPOUSE			<u>14,000.00</u>	

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	<i>NIL</i>

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) \$ 14,000.00 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

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			Total	<i>NIL</i>

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

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

= \$ NIL

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)

= \$ NIL

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)

= \$ NIL

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)

= \$ NIL

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

BARRIE

Date (yyyy/mm/dd)

2019/03/26

Contact Information

Last Name or Single Name

BUNN

Given Name(s)

MICHAEL

Licence Number

1-11017

Address

Suite/Unit No.

480

Street No.

85

Street Name

BAYFIELD

Municipality

BARRIE

Province

ON

Postal Code

L4M 3A7

Telephone No. (including area code)

705 797 3612

Email Address

m.h.bunn@ca.gt.on

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

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To Richard Forward:

Qualified opinion

We have audited for Richard Forward Election Campaign (“the campaign”) for the campaign period from June 15, 2018 to December 31, 2018 the statement of campaign income and expenses, the calculation of surplus or deficit, the accompanying schedules 1 and 2 and notes including a summary of significant accounting policies (together “the financial statement”).

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the financial statement is prepared, in all material respects, in accordance with the financial reporting provisions of Section 88.25 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 expense is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expense was limited to the amount recorded in the records of Sandra Easton Election Campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from June 15, 2018 to December 31, 2018.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statement* section of our report. We are independent of the campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of accounting

We draw attention to the Notes to the financial statement, which describe the basis of accounting. The financial statement was prepared to assist the campaign to meet the requirements of the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the financial statement

Management is responsible for the preparation of the financial statement in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statement

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 this 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 statement, 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 campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Barrie, Canada
March 26, 2019

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

Richard Forward Campaign
Notes to the Financial Statements and Schedules
For the period ended December 31, 2018

These financial statements have been prepared in accordance with the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act*, 1996.

The most significant accounting policies are as follows:

Contributions

- Contributions are considered accepted when deposited.
- Contributions of goods and services are recorded at their fair market value.

Expenses

- All expenses are recorded at their fair market value.