

# Form CR-1: CANDIDATE CAMPAIGN PERIOD FINANCIAL STATEMENTS

## *Completion Guide*

### COMPLETING THE FINANCIAL STATEMENTS

The campaign period financial statements has been designed to gather all the information required by the *Election Finances Act*. This form does not replace the registered candidate's bookkeeping responsibilities throughout the campaign period. The form is set out as follows:

- candidate and chief financial officer (CFO) information;
- certification signed by the candidate and CFO responsible for filing the financial statements;
- statement of assets and liabilities, campaign period income and expenses, and supporting schedules; and
- the signed auditor's reports and auditor's invoice, if applicable.

The supporting schedules are an integral part of the financial statements. It is important that each schedule agrees with the primary statements as required.

The electronic version of this form is provided as a convenience. It is the responsibility of the filer to ensure the information filed with Elections Ontario is complete and accurate. Elections Ontario is not responsible for any errors or omissions caused by mistake, modification, or misuse of this template by the filer.

This form is available in hard copy and soft copy in Microsoft Word format.

Supporting schedules should be completed first as they are used to populate the primary statements. Amounts are rounded to the nearest dollar

The form should be completed by typing or printing clearly. The form as filed will be photocopied for display and may be inspected by any person upon request at the office of the Chief Electoral Officer during normal office hours. Any person may make extracts from the documents and is entitled to copies of the documents upon payment for their preparation at such rate as the Chief Electoral Officer may determine. Certain data will also be extracted from the information filed and displayed on the Elections Ontario website.

### SUBMITTING THE FINANCIAL STATEMENTS

Before you send in this return to Elections Ontario, make sure that:

- it is signed by the registered candidate and CFO;

- the signed auditor's reports and auditor's invoice are included, if applicable;
- for political entities not using Elections Ontario approved Electronic Database:
  - all required copies of used tax receipts and cancellation notices are included;
  - all unused tax receipts; and
- all required schedules are completed and attached.

If any of the above items are missing, your return will not be considered filed.

Forms may be submitted to Elections Ontario by any conventional delivery method, including mail, fax, email or hand delivery. The Political Entity Portal (PEP) is also available as an optional online filing tool for filing financial statements.

The campaign period financial statement is due six months after polling day.

Mailed forms postmarked or courier receipted on or before the filing due date will be accepted as on time. The onus for proving delivery to the Chief Electoral Officer rests with the person asserting that delivery has been made.

Filing status is available on our website or through the PEP portal.

The Chief Electoral Officer's staff is always available to provide assistance. Please contact us at:

Elections Ontario	Telephone: (416)325-9401
Compliance Division	Toll Free: 1-866-566-9066
51 Rolark Drive	Fax: (416)325-9466
Toronto, ON M1R 3B1	Email: ElectFin@elections.on.ca
Internet address: <a href="http://www.elections.on.ca">http://www.elections.on.ca</a>	

## INFORMATION AND CERTIFICATION

The name and contact information of the candidate and the CFO should be complete as this will be the information used if any contact is required. In addition, any campaign expense reimbursement cheque will be mailed to the address of the candidate.

The certification section must be completed by the candidate and the CFO who is responsible for filing the financial statements.

## **AUDITOR'S REPORT - FINANCIAL STATEMENTS**

An audit is required if contributions of at least **\$10,000** are received or expenses of at least **\$10,000** are incurred, with respect to an election or with respect to a calendar year for which a financial statement is required.

The candidate's auditor will complete the standard auditor's report as shown in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the statements of assets and liabilities and income and expenses. A separate auditor's report is also required to be provided as part of the supporting schedules.

## **STATEMENT OF ASSETS AND LIABILITIES**

The following clarifies and defines what items should go into each account reported on the statement of assets and liabilities:

### **Cash**

Cash includes all cash on hand and on deposit.

### **Accounts Receivable**

Accounts receivable includes all amounts owing to the candidate at the end of the campaign period. Schedule 9 requires a detailed breakdown of the total amount.

Accounts receivable could include receivables from a variety of sources including non-refunded deposits or agency contributions in transit or held by the political party. The amount of any agency contributions should be confirmed with the political party. Do not include contributions pledged, as contributions can only be recorded and receipted when they are accepted.

### **Candidate's Campaign Reimbursement Entitlement**

This amount represents any reimbursement that the candidate is entitled to for its campaign expenses, as calculated on Schedule 11. Do not include the Chief Electoral Officer's subsidy payable to the auditor as it will be forwarded directly to the auditor by the Chief Electoral Officer. The audit subsidy is neither an asset nor a liability of the candidate's campaign account.

### **Inventory of Campaign Materials**

This amount represents all inventory remaining at the end of the campaign period. Schedule 7 requires a detailed breakdown of the total amount.

### **Other Assets**

Include and provide details of any other assets which the candidate's campaign owns for which no other category has been specified.

**Accounts Payable**

Accounts payable includes amounts for all invoices which are unpaid at the end of the campaign period. Schedule 10 requires a detailed breakdown of the total amount.

**Borrowings and Overdrafts**

Borrowings and overdrafts includes amounts of all borrowings and overdrafts outstanding at the end of the campaign period. Schedule 1 requires a detailed breakdown of the total amount.

**Other Liabilities**

Include and provide details of any other liabilities, including estimates of expenses incurred for which invoices have not been received and accruals of certain on-going expenses such as rental commitments, equipment finance contracts, etc.

**Surplus/(Deficit)**

This amount must agree with the surplus/(deficit) at the end of the reporting period as shown on the statement of income and expenses.

**STATEMENT OF INCOME AND EXPENSES**

This statement should include all income received and expenses, including unpaid accounts and receivables, incurred by the candidate in the campaign period.

Before completing this statement, ensure that expenses are properly classified under those subject to the limit and those excluded from the limit. Where campaign expenses have been categorized as not subject to the limit and are not specifically permitted to be treated as such, the CFO must be prepared to provide, on request, an explanation for the accounting treatment.

All expenses incurred in the campaign period whether paid for, owing to suppliers or contributed should be categorized on the statement of income and expenses.

***INCOME*****Contributions**

All contributions acknowledged by tax receipts including agency contributions should be reported in this account. This includes monies contributed as well as contributions of goods or services. Schedule 2 requires a detailed breakdown of contributions. The contribution portion of fund-raising proceeds must be included in contributions.

## **Fund-Raising Events**

Fund-raising income should represent only the revenue from fund-raising events not treated as contributions. Any contribution income from fund-raising events is included as contributions in Schedule 2. Schedule 3 assists in splitting out the two types of possible income from a fund-raising event (contributions and fund-raising income).

## **Interest Income**

Interest income is any interest earned on deposits or investments.

## **Social Functions and General Collections at Meetings**

Schedule 4 requires further reporting on each social function and meeting held.

## **Transfers Received**

Any transfers received from the political party endorsing the candidate, constituency associations endorsed by the political party, or other candidates endorsed by the political party must be recorded. Schedule 5 requires a detailed breakdown of the total amount.

## **Other Income**

Include and provide details of any other income that could not be classified elsewhere. This could include recoveries, donated goods and services for which tax receipts were not required to be issued, gains on disposal of investments or fixed assets, etc. Do not include proceeds from loans.

## ***EXPENSES***

### **Accounting**

This includes all expenses related to accounting and bookkeeping.

### **Audit**

This is the net cost of the audit, which is determined by the auditor's invoice less any audit subsidy.

### **Advertising**

This includes all payments for media advertising, except media advertising considered part of any other expense such as fund-raising, meetings or nomination expenses.

### **Appreciation Notices**

This includes all payments for media advertising after polling day.

**Bank Charges**

This includes all financial institution service charges, safety deposit box fees, cheque printing, etc.

**Brochures**

This includes all payments for brochures, including design fees, graphics, printing and distribution, and excluding brochures considered part of any other expense such as fund-raising, meetings or nomination expenses. This account should not be adjusted for changes in inventory.

**Candidate's Child Care Expenses**

This includes all expenses related to the care of the candidate's children.

**Candidate's Personal Expenses**

The candidate must submit to the CFO a statement in writing setting forth all campaign expenses paid or to be paid out of the candidate's own funds, together with all vouchers and claims. The total amount is to be included here, and the candidate's statement is to be enclosed with the financial statements upon filing.

**Conventions, Workshops and Meetings Attended**

This includes all amounts paid for registration fees, meals, travel and accommodations for outside functions attended.

**Credit Card Maintenance Fees**

This includes all amounts paid for maintaining a credit card facility.

**Fund-Raising Expenses**

This includes all expenses directly related to fund-raising which may include advertising, brochures, printing, catering, entertainment, postage, refreshments or hall rental. Revenue from a fund-raising event should not be netted with expenses.

**Furniture and Equipment**

The Chief Electoral Officer recommends that any acquisitions of furniture or office equipment should be reported as an expense if purchased in the campaign period.

**Insurance and Utilities**

This includes insurance premiums on fixed assets, signs, etc., as well as utilities related to the operation of the campaign office.

**Interest**

This includes all interest paid on any loans, overdrafts, lines of credit, etc.

**Inventory of Campaign Materials**

This amount includes all campaign materials on hand at the start of the campaign valued at fair market value, as listed on Schedule 7.

Note that all reusable campaign materials remaining at the end of the current campaign period must be valued and reported but must not be deducted from campaign expenses subject to the limit. In other words, all campaign materials are considered to be an expense during the campaign.

**Meetings Hosted**

This includes all expenses related to meetings, such as advertising, printing, postage, hall rental or refreshments.

**Office and Equipment Rental**

This includes office and equipment rental for the campaign office.

**Office Supplies and Stationery**

This includes all general expenses such as office expenses, supplies, small tools and equipment. In addition, this amount includes the cost of all stationery not related to specific items such as fund-raising, meetings and nominations.

**Postage and Courier**

This includes all expenses for postal and courier services other than those related to items such as fund-raising, meetings and nominations.

**Prepaid Campaign Expenses**

This includes only those prepaid campaign expenses that are consumed or forfeited during the campaign period, as listed on Schedule 7.

**Professional Fees**

This includes all amounts paid in fees for professional services such as legal services and professional fund-raisers.

**Recount Expenses**

This includes all expenses related to a recount for an election.

**Research and Polling**

This includes all expenses related to research and polling, including hiring external businesses for these services.

**Salaries and Benefits**

This includes all salaries and benefits other than those related to specific items such as accounting, nominations and research and polling.

**Signs**

This includes all payments for sign design, printing, distribution, etc. This account should not be adjusted for changes in inventory.

**Social Functions and General Collections at Meetings**

This includes all expenses directly related to social functions and general collections at meetings.

**Telecommunications**

This includes expenses related to telecommunications such as fax, telephone and cable.

**Transfers Paid Out**

Any transfers paid out to the political party endorsing the candidate, constituency associations endorsed by the political party, or other candidates endorsed by the political party must be recorded. Schedule 5 requires a detailed breakdown of the total amount.

**Travel**

This includes all travel expenses such as vehicle rentals and mileage that are not related to specific items such as conventions, workshops or meetings attended.

**Victory Party**

This includes all expenses related to a function held following the closing of the polls on polling day. These expenses include all expenses directly related to the function such as advertising, printing, catering, entertainment, refreshments and hall rental.

**Web and Internet**

This includes all expenses related to web and internet.



## **Other Expenses**

Include and provide details of any other expenses that could not be classified elsewhere. This could include losses on disposals of investments or fixed assets.

## **Candidate's Campaign Reimbursement Entitlement**

This amount is calculated on Schedule 11.

## **Inventory at the End of the Campaign Period**

This includes any reusable campaign materials remaining at the end of the campaign period. This amount is included as part of campaign expenses subject to the limit but is removed in determining the campaign surplus/(deficit) for the campaign period. Details of the inventory remaining must be listed on Schedule 7.

## **NOTES TO FINANCIAL STATEMENTS AND SCHEDULES**

These notes are for informational purposes.

## **AUDITOR'S REPORT - SUPPORTING SCHEDULES**

An audit is required if contributions of at least **\$10,000** are received or expenses of at least **\$10,000** are incurred, with respect to an election or with respect to a calendar year for which a financial statement is required.

The candidate's auditor will complete the standard auditor's report as shown in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the supporting schedules of the financial statements.

## **SCHEDULE 1: BORROWINGS AND OVERDRAFTS**

Each indebtedness that the candidate has had outstanding to any financial institution at any time during the campaign period must be reported separately on Schedule 1. This includes loans, lines of credits, or account overdrafts. If there are additional financial institutions and/or guarantors to report, include with your filing a copy of Schedule 1 completed as necessary or attach another sheet in a similar format.

The total amount of borrowings and overdrafts outstanding at the end of the period on Schedule 1 should agree to the statement of assets and liabilities.

## **SCHEDULE 2: CONTRIBUTIONS AND TAX RECEIPT FORM RECONCILIATION**

## **Part 1 - Contributions**

Contributions must be broken down into separate totals - those received from fund-raising events and those received by all other methods.

In addition, contribution details regarding those from a single source greater than \$200, those from anonymous sources, and those paid or payable to the Chief Electoral Officer should be reported. For amounts payable to the Chief Electoral Officer, include these with the financial statements with cheques made payable to Elections Ontario.

The total amount of contributions on Schedule 2, Part 1 should agree to the statement of income and expenses. The total amount of contributions should also agree to the total valid tax receipts issued.

## **Part 2 - List of Contributors Whose Contributions Totaled More Than \$200**

For any aggregate contributions from a single source totaling more than \$200, the name and address of the contributor is to be provided. If insufficient space is provided, include with your filing a copy of Schedule 2 completed as necessary or attach another sheet in a similar format.

## **Part 3 - Tax Receipt Form Reconciliation**

This part is only applicable for political entities not using Elections Ontario approved Electronic Database.

The CFO must provide a reconciliation of tax receipts supplied during the campaign period, all tax receipts used during the campaign period and those returned unused at the end of the campaign period. Since all unused tax receipts at the end of the campaign period must be returned to the Chief Electoral Officer, there should be no tax receipts remaining at the end of the period. Any discrepancies must be explained.

The receipt numbers of tax receipts in each category on the reconciliation must also be reported.

Elections Ontario's copy of all valid tax receipts issued during the campaign period, the contributor's and Elections Ontario's copy of all cancelled and voided tax receipts, and all unused tax receipts at the end of the campaign period are to be submitted to the Chief Electoral Officer with the financial statements. Copies of all issued cancellation notices are also to be submitted.

## **SCHEDULE 3: FUND-RAISING EVENTS**

Each event must be reported separately on Schedule 3. Provide complete details of each event, including the date, type of event, charge, portion of the charge deemed to be a contribution, and other income.

If admission/item charge per person is not consistent, provide a complete breakdown of all ticket/item sales.

Contact Elections Ontario if a silent auction has been held during the period to obtain a template to report information from this event.

The portion of revenue treated as contributions must be reported on Schedule 2 as contributions from fund-raising events.

The total revenue not treated as contributions as shown on Schedule 3 should agree to the statement of income and expenses.

Expenses should not be netted against revenue but should be accumulated and reported in the appropriate account in the expense section of the statement of income and expenses.

If there are additional fund-raising events to report, include with your filing a copy of Schedule 3 completed as necessary or attach another sheet in a similar format.

#### **SCHEDULE 4: SOCIAL FUNCTIONS AND GENERAL COLLECTIONS AT MEETINGS**

Each social function and/or meeting must be reported separately on Schedule 4. Provide complete details of the date, type of function, location and gross revenue. If there are additional events to report, include with your filing a copy of Schedule 4 completed as necessary or attach another sheet in a similar format.

The total revenue as shown on Schedule 4 should agree to the statement of income and expenses.

Expenses should not be netted against revenue but should be accumulated and reported in the appropriate account in the expense section of the statement of income and expenses.

#### **SCHEDULE 5: TRANSFERS**

Transfers received from the candidate's political party, the party's constituency associations or the party's candidates require information to be reported on the type of asset transferred, date, source and amount. Only payments received for the general purposes of the candidate's campaign should be reported as a transfer. Any payment received for a specific purpose such as the recovery of expenses or refunds should be reported as other income. The total transfers received as shown on Schedule 5 should agree to the statement of income and expenses.

Transfers paid out to the candidate's political party, the party's constituency associations or the party's candidates require information to be reported on the type of asset transferred, date, recipient and amount. Only payments made for the general purposes of the recipient should be reported as a transfer. Any payment made for a specific purpose such as attendance at a function or for expenses should be reported in the appropriate expense account. The total transfers paid as shown on Schedule 5 should agree to the statement of income and expenses.

If there are additional transfers to report, include with your filing a copy of Schedule 5 completed as necessary or attach another sheet in a similar format.

## **SCHEDULE 6: CAMPAIGN PERIOD EXPENSES**

### **Part 1 - List of Suppliers Where Expenditure Exceeds \$200**

Any suppliers where total payments exceeded \$200 for the period should be listed in Schedule 6, providing the name of the supplier, nature of the expenses and amount of payment. This includes reporting of any donors of goods and services where tax receipts were issued. The supplier listed should be the original supplier of the goods or services and not the name of any campaign member making a purchase on behalf of the candidate's campaign. The nature of the expenses should match the description of expenses in the statement of income and expenses.

If there are additional suppliers to report, include with your filing a copy of Schedule 6 completed as necessary or attach another sheet in a similar format.

### **Part 2 - Statement of Disputed Claims**

Where there is a dispute or refusal to pay for a claim for payment of a campaign expense submitted to the candidate's CFO, details regarding the disputed claim must be reported. Only the portion of disputed claims that has, or is anticipated will be paid, should be included in expenses. The ultimate resolution of any disputed claim should be reported to the Chief Electoral Officer.

If there are additional disputed claims to report, include with your filing a copy of Schedule 6 completed as necessary or attach another sheet in a similar format.

## **SCHEDULE 7: INVENTORY AND PREPAID EXPENSES**

The schedule requires information regarding description, acquisition date, supplier, quantity and value of inventory at the opening and closing of the period and prepaid expenses at the opening of the period. Examples of

prepaid expenses include advertising deposits, pre-writ production costs, insurance, office rent, telephone or utilities.

The amount of opening inventory and prepaid expenses transferred to the campaign as shown on Schedule 7 should agree to the statement of income and expenses, while closing inventory as shown on Schedule 7 should agree to both the statement of assets and liabilities and statement of income and expenses.

## **SCHEDULE 9: LIST OF ACCOUNTS RECEIVABLE**

Schedule 9 provides an analysis of the amount entered under accounts receivable on the statement of assets and liabilities. This account does not include the campaign expense reimbursement or audit subsidy.

Provide the original date of the transaction, the name of the debtor, the nature of the transaction and the amounts.

The total amount on Schedule 9 should agree with the amount entered in the statement of assets and liabilities.

## **SCHEDULE 10: LIST OF ACCOUNTS PAYABLE**

Schedule 10 provides an analysis of the amount entered on the statement of assets and liabilities under accounts payable.

Provide the original date of the charge, the name of the supplier, the nature of the charge and the amount.

The total amount on Schedule 10 should agree with the amount entered in the statement of assets and liabilities.

## **SCHEDULE 11: CALCULATION OF CANDIDATE'S CAMPAIGN EXPENSE LIMIT AND REIMBURSEMENT ENTITLEMENT**

The calculations in this schedule are complex. Be sure to complete this schedule carefully.

- |           |  |
|-----------|--|
| Line 1101 | This is the number of votes cast in the electoral district and will be available from the Chief Electoral Officer after polling day.       |
| Line 1102 | Calculate 5% of Line 1101 to determine how many votes the candidate needed to receive to be eligible for a campaign expense reimbursement. |
| Line 1103 | This is the number of votes received for the candidate and will be available from the Chief Electoral Officer after polling day.           |

Line 1104 This is the total of the candidate's campaign expenses subject to limit from the statement of income and expenses.

Line 1105 This is the campaign expenses subject to limit incurred by the constituency association endorsing the candidate. The information should be obtained from the constituency association's CFO upon preparation of the constituency association's campaign period financial statement (Form CR-3).

Line 1106 This is the total of Lines 1104 and 1105.

Lines 1107 & 1109

Only if the candidate received 5% or more of the valid votes cast in the electoral district is it necessary to calculate the candidate's reimbursement. In other words, Line 1103 must be equal or greater than Line 1102.

Where the candidate is entitled to a reimbursement, the reimbursement cannot be greater than the campaign expenses subject to limit that are actually incurred.

Lines 1110 to 1113

Where the total campaign expenses subject to limit of a candidate and its constituency association exceed the limit provided under the Election Finances Act and the candidate qualifies for a reimbursement, the reimbursement payable is to be reduced by \$1 for every \$1 the expense limit is exceeded, in addition to any other penalties.



**Compliance Division**

51 ROLARK DRIVE  
TORONTO, ONTARIO M1R 3B1

Telephone: (416) 325-9401  
Toll Free: 1-866-566-9066  
Fax: (416) 325-9466

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**CR-1 Candidate Campaign Period  
Financial Statements**

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By-election

General Election

Polling Day: \_\_\_\_\_

***Candidate Information***

ED No.: \_\_\_\_\_ Electoral District: \_\_\_\_\_

Political Party: \_\_\_\_\_

***Candidate***

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Business Tel.: \_\_\_\_\_ Alternate Tel.: \_\_\_\_\_

Email: \_\_\_\_\_ Fax: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Bank Name: \_\_\_\_\_ Bank Address: \_\_\_\_\_

***Chief Financial Officer (CFO)***

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Business Tel.: \_\_\_\_\_ Alternate Tel.: \_\_\_\_\_

Email: \_\_\_\_\_ Fax: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Postal Code: \_\_\_\_\_

***Certification of Chief Financial Officer***

I, \_\_\_\_\_ (Name of CFO), have prepared these financial statements and the supporting schedules as set out herein for \_\_\_\_\_ (Name of Candidate) and certify that to the best of my knowledge and belief the financial statements and supporting schedules are true and correct.

Signature of CFO: \_\_\_\_\_ Date: \_\_\_\_\_

***Certification of Candidate***

I, \_\_\_\_\_ (Name of Candidate), a candidate in the electoral district of \_\_\_\_\_ (Name of Electoral District), hereby certify that to the best of my knowledge and belief these campaign period financial statements and supporting schedules as set out herein are true and correct.

Signature of Candidate: \_\_\_\_\_ Date: \_\_\_\_\_

Required if contributions of at least \$10,000 are received or expenses of at least \$10,000 are incurred.

***Independent Auditor's Report - Financial Statements:***

To \_\_\_\_\_ (name of CFO), chief financial officer of the \_\_\_\_\_ (name of registered political entity) and the Chief Electoral Officer of Ontario:

***Qualified Opinion***

I/We have audited the accompanying financial statements of the \_\_\_\_\_ (name of registered political entity) which comprise the statement of assets and liabilities, where applicable, as at \_\_\_\_\_ (MMDDYYYY), the income and expenses for the year/period ended \_\_\_\_\_ (MMDDYYYY), and a summary of significant accounting policies and other explanatory information.

The financial statements have been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the \_\_\_\_\_ (name of registered political entity) as at \_\_\_\_\_ (MMDDYYYY), and the results of its operations for the year then ended and/or campaign period where applicable, in accordance with the "applicable" financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

***Basis for Qualified Opinion***

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my/our verification of income and expenses was limited to the amount recorded in the records of the \_\_\_\_\_ (name of registered political entity) and I/we was/were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period ended \_\_\_\_\_ (MMDDYYYY), and assets and liabilities, where applicable, as at \_\_\_\_\_ (MMDDYYYY).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the financial statements in



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Canada, and I/we have fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

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

Without modifying my/our opinion, I/we draw attention to the Notes to Financial Statements, which describe the basis of accounting. The Notes to Financial Statements are prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the financial statements may not be suitable for another purpose.

### ***The Chief Financial Officer's responsibility for the Financial Statements***

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the political entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

My/Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my/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 these financial statements.

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

I/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 my/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

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the purpose of expressing an opinion on the effectiveness of the registered political entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief financial officer.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I/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 I/we identify during my/our audit.

I/We also provide those charged with governance with a statement that I/we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my/our independence, and where applicable, related safeguards.

**Signature of Auditor:**

**Date:** \_\_\_\_\_

**Auditor's Address:** \_\_\_\_\_

**Audit Fee:** \_\_\_\_\_

(Attach auditor's invoice)

I confirm that I am a licensed public accountant in good standing / my firm whose partner(s) resident in Ontario are licensed public accountant in good standing.

**License Holder Name:** \_\_\_\_\_

***Statement of Assets and Liabilities***

Statement of Assets and Liabilities as at: \_\_\_\_\_ (Period End Date)

<b>Assets</b>	<i>Amount</i>
Line 001 - Cash	_____
Line 002 - Accounts Receivable (from Line 901)	_____
Line 003 - Campaign Reimbursement Entitlement (from Line 1113)	_____
Line 004 - Inventory of Campaign Materials (from Line 703)	_____
Line 005 - Other Assets (provide full details below)	_____
<i>Description</i>	<i>Amount</i>
_____	_____
_____	_____
_____	_____
_____	_____
<b>Line 006 - Total Assets</b>	<b>=====</b>

<b>Liabilities and Surplus</b>	
Line 007 - Accounts Payable (from Line 1001)	_____
Line 008 - Borrowings and Overdrafts (from Line 104)	_____
Line 009 - Other Liabilities (provide full details below)	_____
<i>Description</i>	<i>Amount</i>
_____	_____
_____	_____
_____	_____
_____	_____
Line 010 - Surplus/(Deficit) (from Line 055)	_____
<b>Line 011 - Total Liabilities and Surplus/(Deficit)</b>	<b>=====</b>

# CR-1 Candidate Campaign Period Financial Statements

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## Statement of Income and Expenses

from: \_\_\_\_\_

to: \_\_\_\_\_

### Income

*Amount*

- Line 012 - Contributions (from Line 203) \_\_\_\_\_
- Line 013 - Fund-Raising Events (from Line 301) \_\_\_\_\_
- Line 014 - Interest Income \_\_\_\_\_
- Line 015 - Social Functions and General Collections at Meetings  
(from Line 401) \_\_\_\_\_
- Line 016 - Transfers Received (from Line 504) \_\_\_\_\_
- Line 017 - Other Income (provide full details below) \_\_\_\_\_
- Line 018 - Total Income \_\_\_\_\_

### Expenses

*Subject to  
Limit*

*Excluded*

*Total*

- Line 019 - Accounting \_\_\_\_\_
- Line 020 - Audit \_\_\_\_\_
- Line 021 - Advertising \_\_\_\_\_
- Line 022 - Appreciation Notices \_\_\_\_\_
- Line 023 - Bank Charges \_\_\_\_\_
- Line 024 - Brochures \_\_\_\_\_
- Line 025 - Candidate's Child Care Expenses \_\_\_\_\_
- Line 026 - Candidate's Personal Expenses \_\_\_\_\_
- Line 027 - Conventions, Workshops and Meetings  
Attended \_\_\_\_\_
- Line 028 - Credit Card Maintenance Fees \_\_\_\_\_
- Line 029 - Fund-Raising Expenses \_\_\_\_\_
- Line 030 - Furniture and Equipment \_\_\_\_\_
- Line 031 - Insurance and Utilities \_\_\_\_\_
- Line 032 - Interest \_\_\_\_\_
- Line 033 - Inventory of Campaign Materials at Start of  
Campaign Period Transferred to Candidate  
(from Line 701) \_\_\_\_\_
- Line 034 - Meetings Hosted \_\_\_\_\_
- Line 035 - Office and Equipment Rental \_\_\_\_\_
- Line 036 - Office Supplies and Stationery \_\_\_\_\_
- Line 037 - Postage and Courier \_\_\_\_\_
- Line 038 - Prepaid Campaign Expenses at Start of  
Campaign Period Transferred to Candidate  
(from Line 702) \_\_\_\_\_
- Line 039 - Professional Fees \_\_\_\_\_
- Line 040 - Recount Expenses \_\_\_\_\_
- Line 041 - Research and Polling \_\_\_\_\_
- Line 042 - Salaries and Benefits \_\_\_\_\_
- Line 043 - Signs \_\_\_\_\_
- Line 044 - Social Functions and General Collections  
at Meetings \_\_\_\_\_

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Line 045 - Telecommunications (fax, telephone, cable)			
Line 046 - Transfers Paid Out (from Line 508)			
Line 047 - Travel			
Line 048 - Victory Party			
Line 049 - Web and Internet			
Line 050 - Other Expenses (provide full details below)			
Line 051 - Total Expenses (to Line 1104) a.			
Line 052 - Campaign Surplus/(Deficit) Before Adjusting for Inventory and Reimbursement			
Line 053 - Campaign Reimbursement Entitlement (from Line 1113)			
Line 054 - Inventory at the End of the Campaign Period (from Line 703)			
<b>Line 055 - Campaign Surplus/(Deficit) for the Campaign Period (to Line 010)</b>			

Provide details of Other Income (Line 017) and Other Expenses (Line 050) below:

### Other Income (Line 017)

<i>Description</i>	<i>Amount</i>
Total Other Income:	

### Other Expenses (Line 050)

<i>Description</i>	<i>Subject to Limit</i>	<i>Excluded</i>	<i>Total</i>
Total Other Expenses:			

## ***Notes to Financial Statements and Schedules***

For the campaign period  
from:

to:

### **Notes to Financial Statements**

These financial statements have been prepared in accordance with the financial reporting provisions of section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

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.
- Inventory of campaign materials is valued at their fair market value.
- Inventory other than campaign materials is valued at cost.
- Capital assets are expensed in the period of acquisition and are included in the statement of assets and liabilities at a nominal amount.

### **Notes to Schedules**

These Schedules have been prepared in accordance with the financial reporting provisions of section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

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.
- Inventory of campaign materials is valued at their fair market value.
- Inventory other than campaign materials is valued at cost.

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Required if contributions of at least \$10,000 are received or expenses of at least \$10,000 are incurred.

### *Independent Auditor's Report - Schedules:*

To \_\_\_\_\_ (name of CFO), chief financial officer of the \_\_\_\_\_ (name of registered political entity) and the Chief Electoral Officer of Ontario:

### *Qualified Opinion*

I/We have audited the accompanying schedules of the \_\_\_\_\_ (name of registered political entity) which include one or more of the following schedules, as applicable, for the period ended \_\_\_\_\_ (MMDDYYYY), and a summary of significant accounting policies and other explanatory information.

The schedules have been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying schedules present fairly, in all material respects, the financial position of the \_\_\_\_\_ (name of registered political entity) as at \_\_\_\_\_

(MMDDYYYY), and the results of its operations for the year then ended and/or campaign period where applicable, in accordance with the "applicable" financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

Schedule 1: Borrowings and Overdrafts

Schedule 2: Contributions and Tax Receipt Form Reconciliation

Schedule 3: Fund-Raising Events

Schedule 4: Social Functions and General Collections at Meetings

Schedule 5: Transfers

Schedule 6: List of Suppliers Where Current Year Expenditure Exceeds \$200 (\$1,000 for political parties)

Schedule 7: Inventory and Prepaid Expenses

Schedule 8: Campaign Period Statement of Income and Expenses

Schedule 9: List of Accounts Receivable

Schedule 10: List of Accounts Payable

Schedule 11: Calculation of Candidate's Campaign Expense Limit and Reimbursement Entitlement

Schedule 12: Agency Contributions Accepted During the Reporting Period

Schedule 13: Candidates' and Leadership Contestants' Surplus and Deficits

Schedule 14: Statement of Disposition of Leadership Contestant Surplus or Deficit

Schedule 15: Statement of Disposition of Nomination Contestant Surplus or Deficit

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### ***Basis for Qualified Opinion***

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my/our verification of income and

expenses was limited to the amount recorded in the records of the \_\_\_\_\_  
\_\_\_\_\_ (name of registered political entity)  
and I/we was/were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period ended \_\_\_\_\_ (MMDDYYYY) and assets and liabilities, where applicable, as at \_\_\_\_\_ (MMDDYYYY).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the schedules* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the schedules in Canada, and I/we have fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

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

Without modifying my/our opinion, I/we draw attention to the Notes to Schedules, which describe the basis of accounting. The Notes to Schedules are prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the Schedules may not be suitable for another purpose.

### ***The Chief Financial Officer's Responsibility for the Schedules***

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of these schedules in accordance with the financial reporting provisions of Section 42 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of schedules that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the political entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Schedules***

My/Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my/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



## CR-1 Candidate Campaign Period Financial Statements

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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 these schedules.

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

I/We also:

- Identify and assess the risks of material misstatement of the schedules, 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 my/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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief financial officer.
- Evaluate the overall presentation, structure and content of the schedules, including the disclosures, and whether the schedules represent the underlying transactions and events in a manner that achieves fair presentation.

I/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 I/we identify during my/our audit.

I/We also provide those charged with governance with a statement that I/we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my/our independence, and where applicable, related safeguards.

**CR-1 Candidate Campaign Period Financial Statements**

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Signature of Auditor: \_\_\_\_\_

Date: \_\_\_\_\_

Auditor's Address: \_\_\_\_\_

Audit Fee: \_\_\_\_\_ *(Attach auditor's invoice)*

I confirm that I am a licensed public accountant in good standing / my firm whose partner(s) resident in Ontario are licensed public accountant in good standing.

License Holder Name: \_\_\_\_\_

CR-1 Candidate Campaign Period Financial Statements

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Schedule 1: Borrowings and Overdrafts

Financial Institution:

Date Amount Borrowed: \_\_\_/\_\_\_/\_\_\_ Loan Due Date: \_\_\_/\_\_\_/\_\_\_
(MM/DD/YY) (MM/DD/YY)

Address: City: Postal Code:

Telephone: Email:

Line 101 Original Amount Borrowed
Line 102 Amount Repaid During the Period
Line 103 Amount Outstanding at End of Period

Guarantor(s):

Table with 6 columns: First Name, Last Name, Address, City, Postal Code, Amount of Guarantee.

Financial Institution:

Date Amount Borrowed: \_\_\_/\_\_\_/\_\_\_ Loan Due Date: \_\_\_/\_\_\_/\_\_\_
(MM/DD/YY) (MM/DD/YY)

Address: City: Postal Code:

Telephone: Email:

Line 101 Original Amount Borrowed
Line 102 Amount Repaid During the Period
Line 103 Amount Outstanding at End of Period

Guarantor(s):

Table with 6 columns: First Name, Last Name, Address, City, Postal Code, Amount of Guarantee.

Line 104 Total Amount Outstanding At End of Period (to Line 008)

To add additional financial institutions and/or guarantors, copy this page, fill out as necessary and include with your filing.

**Schedule 2: Contributions**

**Part 1 - Contributions**

Line 201	Contributions excluding fund-raising events	_____
Line 202	Contributions from fund-raising events (from Line 302)	_____
<b>Line 203</b>	<b>Total Contributions (to Line 012)</b>	_____
Line 204	Contributions from a single source greater than \$200 (complete Part 2)	_____
Line 205	From anonymous sources	_____
Line 206	Paid or payable to the Chief Electoral Officer	_____

**Part 2 - List of Contributors Whose Contributions Totaled More Than \$200**

First Name:	Last Name:	Address:	City:	Postal Code:	Amount:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Total Amount of Contributions from a single source greater than \$200:**  
(this should equal Line 204) \_\_\_\_\_

*To add additional contributors, attach a supplementary list in a similar format and include with your filing.*

**Part 3 - Tax Receipt Form Reconciliation**

	<u>Receipt Numbers/Ranges</u>	<u>Quantity</u>
Line 207	Supply received during period	_____
Line 208	Valid tax credit receipts issued	_____
Line 209	Cancelled or voided	_____
Line 210	Lost or destroyed (provide written notice to CEO)	_____
Line 211	Unused remaining at end of period	_____
Line 212	Unused returned to Chief Electoral Officer	_____
Line 213	Balance (must be NIL - explain any variances)	_____

**Schedule 3: Fund-Raising Events**

Name and Description of Event: \_\_\_\_\_

Date Held: \_\_\_\_\_ (MM/DD/YY)

Price per Ticket (A): \_\_\_\_\_ Number of Tickets Sold (B): \_\_\_\_\_

Direct Cost Per Ticket (C): \_\_\_\_\_ Contribution Portion per Ticket  
(D = A - C): \_\_\_\_\_

Total Contributions \_\_\_\_\_ Total Fund-Raising Income  
(B \* D): \_\_\_\_\_ (E = B \* C): \_\_\_\_\_

Other Income from Event (provide details below):

<i>Description</i>	<i>Amount</i>
_____	_____
_____	_____
Total Other Fund-Raising Income (F): _____	
<b>Total Fund-Raising Income from Event (E + F): _____</b>	

Name and Description of Event: \_\_\_\_\_

Date Held: \_\_\_\_\_ (MM/DD/YY)

Price per Ticket (A): \_\_\_\_\_ Number of Tickets Sold (B): \_\_\_\_\_

Direct Cost Per Ticket (C): \_\_\_\_\_ Contribution Portion per Ticket  
(D = A - C): \_\_\_\_\_

Total Contributions \_\_\_\_\_ Total Fund-Raising Income  
(B \* D): \_\_\_\_\_ (E = B \* C): \_\_\_\_\_

Other Income from Event (provide details below):

<i>Description</i>	<i>Amount</i>
_____	_____
_____	_____
Total Other Fund-Raising Income (F): _____	
<b>Total Fund-Raising Income from Event (E + F): _____</b>	

**Line 301 Total Fund-Raising Income (to Line 013)** \_\_\_\_\_

**Line 302 Total Contributions from Fund-Raising (to Line 202)** \_\_\_\_\_

**Line 303 Total Event Expenses** \_\_\_\_\_

To add additional fund-raising events, copy this page, fill out as necessary and include with your filing.

**Schedule 4: Social Functions and General Collections at Meetings**

Date of Function/Meeting: \_\_\_\_\_ (MM/DD/YY)

Location: \_\_\_\_\_

Number of Attendees: \_\_\_\_\_

Amount Collected: \_\_\_\_\_

Total Expenses Incurred: \_\_\_\_\_

Date of Function/Meeting: \_\_\_\_\_ (MM/DD/YY)

Location: \_\_\_\_\_

Number of Attendees: \_\_\_\_\_

Amount Collected: \_\_\_\_\_

Total Expenses Incurred: \_\_\_\_\_

Date of Function/Meeting: \_\_\_\_\_ (MM/DD/YY)

Location: \_\_\_\_\_

Number of Attendees: \_\_\_\_\_

Amount Collected: \_\_\_\_\_

Total Expenses Incurred: \_\_\_\_\_

Date of Function/Meeting: \_\_\_\_\_ (MM/DD/YY)

Location: \_\_\_\_\_

Number of Attendees: \_\_\_\_\_

Amount Collected: \_\_\_\_\_

Total Expenses Incurred: \_\_\_\_\_

**Line 401 Total Amount Collected (to Line 015) \_\_\_\_\_**

**Line 402 Total Expenses Incurred \_\_\_\_\_**

*To add additional social functions and general meetings, copy this page, fill out as necessary and include with your filing.*

**CR-1 Candidate Campaign Period Financial Statements**

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***Schedule 5: Transfers***

***Transfers Received From Political Party***

Date:	Description (cash, inventory, prepaid expenses, etc.):	Amount:
_____	_____	_____
_____	_____	_____
_____	_____	_____

Line 501 Total From Political Party (provide full details above)

***Transfers Received From Constituency Associations***

Date:	Description:	ED #:	Electoral District Name:	Amount:
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Line 502 Total From Constituency Associations (provide full details above)

***Transfers Received From Candidates***

Date:	Description:	ED #:	ED Name:	Last Name:	First Name:	Amount:
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Line 503 Total From Candidates (provide full details above)

**Line 504 Total Transfers Received (to Line 016)**

***Transfers Paid Out To Political Party***

Date:	Description (cash, inventory, prepaid expenses, etc.):	Amount:
_____	_____	_____
_____	_____	_____
_____	_____	_____

Line 505 Total To Political Party (provide full details above)

***Transfers Paid Out To Constituency Associations***

Date:	Description:	ED #:	Electoral District Name:	Amount:
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Line 506 Total To Constituency Associations (provide full details above)

***Transfers Paid Out To Candidates***

Date:	Description:	ED #:	ED Name:	Last Name:	First Name:	Amount:
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Line 507 Total To Candidates (provide full details above)

**Line 508 Total Transfers Paid Out (to Line 046)**

*To add additional transfers, copy this page, fill out as necessary and include with your filing.*

### *Schedule 6: Campaign Period Expenses*

#### *Part 1 - List of Suppliers Where Expenditure Exceeds \$200*

Nature of Expense:	Description:	Original Supplier:	Amount:

**Line 601 Total Expenditures** \_\_\_\_\_

#### *Part 2 - Statement of Disputed Claims*

Claimant: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_  
Postal Code: \_\_\_\_\_ Nature of Expense: \_\_\_\_\_  
Reason for Dispute: \_\_\_\_\_  
Amount Included in Expenses: \_\_\_\_\_ Amount Disputed: \_\_\_\_\_

Claimant: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_  
Postal Code: \_\_\_\_\_ Nature of Expense: \_\_\_\_\_  
Reason for Dispute: \_\_\_\_\_  
Amount Included in Expenses: \_\_\_\_\_ Amount Disputed: \_\_\_\_\_

**Line 602 Total Disputed Claims** \_\_\_\_\_

*To add additional suppliers and/or disputed claims, copy this page, fill out as necessary and include with your filing.*



**Schedule 7: Inventory and Prepaid Expenses**

**Inventory of Campaign Goods and Materials Transferred to the Campaign**

Description:	Date Acquired:	Supplier:	Unit Value:	Quantity:	Total Value:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Line 701 Total Opening Campaign Goods and Materials Transferred (to Line 033)

---

**Prepaid Expenses Transferred to the Campaign**

Description:	Date Originated:	Supplier:	Amount:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Line 702 Total Opening Prepaid Expenses Transferred (to Line 038)

---

**Closing Inventory of Campaign Goods and Materials**

Description:	Date Acquired:	Supplier:	Unit Value:	Quantity:	Total Value:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Line 703 Total Closing Campaign Goods and Materials (to Lines 004 and 054)

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Line 704 Inventory Decrease/(Increase)

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**Schedule 9: List of Accounts Receivable**

Debtor:	Date of Charge:	Nature of Receivable:	Amount:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Line 901 Total Accounts Receivable (to Line 002)

***Schedule 10: List of Accounts Payable***

<b>Supplier:</b>	<b>Date of Charge:</b>	<b>Nature of Charge:</b>	<b>Amount:</b>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Line 1001 Total Accounts Payable (to Line 007)**

*To add additional receivables and/or payables, copy this page, fill out as necessary and include with your filing.*

***Schedule 11: Calculation of Candidate's Campaign Expense Limit and Reimbursement Entitlement***

Line 1101 Number of valid votes cast in the Electoral District \_\_\_\_\_

Line 1102 5% of Line 1101 – Minimum number of valid votes cast required to be eligible for reimbursement \_\_\_\_\_

Line 1103 Number of votes received by candidate \_\_\_\_\_

***Candidate's Campaign Expenses Subject to Limit***

Line 1104 Candidate's campaign expenses subject to limit (from Line 051a) \_\_\_\_\_

Line 1105 Campaign expenses subject to limit incurred by the constituency association (from Form CR-3) \_\_\_\_\_

Line 1106 Total candidate's campaign expenses subject to limit (Line 1104 + Line 1105) \_\_\_\_\_

***Calculation of Candidate's Reimbursement***

*(Complete this section only if Line 1103 equals or exceeds Line 1102)*

Line 1107 Lesser of: Maximum reimbursement entitlement as (a) calculated by Chief Electoral Officer \_\_\_\_\_

Line 1108 OR \_\_\_\_\_

Line 1109 (b) 20% of total candidate's campaign expenses subject to limit (20% of Line 1106) \_\_\_\_\_

***Less: Candidate's Campaign Expenses Subject to Limit in Excess of Spending Limit***

Line 1110 Total candidate's campaign expenses subject to limit (Line 1106) \_\_\_\_\_

Line 1111 Less: Maximum allowable spending limit as calculated by Chief Electoral Officer \_\_\_\_\_

Line 1112 Excess (Line 1110 – Line 1111) (if negative, enter NIL) \_\_\_\_\_

Line 1113 Candidate's campaign expense reimbursement entitlement (if negative, enter NIL) (to Lines 003 and 053) \_\_\_\_\_