

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 immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 5	0 5

 to

YYYY	MM	DD
2 0 2 2	1 0	3 1

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name MacDiarmid	Given Name(s) Ann	
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)	
Municipality Township of Seguin		
Spending Limit General \$15,435.60	Parties and Other Expressions of Appreciation \$1,543.56	Contribution Limit Contributions from Candidate and Spouse \$9,367.20

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

Box B: Declaration


I, Ann MacDiarmid, 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

2023/01/03

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/01/03</u>	Time Filed <u>10:46am</u>	Initial of Candidate or Agent (if filed in person) <u>AM</u>	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	19,118.43
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Campaign Income (Do not include loan) = \$ 19,118.43 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	2,210.00
Advertising	+ \$	
Brochures/flyers	+ \$	1,695.00
Signs (including sign deposit)	+ \$	
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	+ \$	1,921.00
Bank charges incurred until voting day	+ \$	313.52
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Canada post - mailbox rental	+ \$	234.93
2. Canada post - unaddressed mail (3 invoices)	+ \$	350.25
3. Costco - bags for dockdrop	+ \$	44.04
4. The Rock -nused golf balls for dock drop	+ \$	70.00
5. Home Depot -lumber for large signs	+ \$	74.25
Total Expenses subject to general spending limit	= \$	6,912.99 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. _____	+ \$	
2. _____	+ \$	

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

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	_____
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	_____	+ \$	_____
Office expenses incurred after voting day	_____	+ \$	_____
Phone and/or internet expenses incurred after voting day	_____	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day	_____	+ \$	_____
Bank charges incurred after voting day	_____	+ \$	_____
Interest charged on loan after voting day	_____	+ \$	_____
Expenses related to recount	_____	+ \$	_____
Expenses related to controverted election	_____	+ \$	_____
Expenses related to compliance audit	_____	+ \$	1,695.00
Expenses related to candidate's disability (provide full details)	_____		_____
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Other (provide full details)	_____		_____
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses not subject to spending limits		= \$	1,695.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **8,607.99 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	10,510.44	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	2,358.43	
Surplus (or deficit) for the campaign	= \$	8,152.01	D2

If line D2 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	+ \$	2,358.43
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,210.00
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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).	+ \$	14,550.00
Less: Ineligible contributions paid or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
Total Amount of Contributions (record under Income in Box C)	= \$	19,118.43 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 (\$)
24" X 16" signs @ \$3.40 each	2018/05/23	Sign O City	300	1,020.00
H stakes @\$1.30 each	2018/05/23	Sign o City	300	390.00
48" X 48" signs @ \$40 each	2018/05/23	Sign o City	20	800.00
Total				2,210.00

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
see attached schedules and receipts	\$100 or less		250.00	
	over \$100		14,300.00	
Total			14,550.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: 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 (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 14,550.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person)

\$ _____ 2A

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

Number of tickets sold

x _____ 2B

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

= \$ _____

Part II – Other revenue deemed a contribution

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

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

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

= \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

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

= \$ _____

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

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

Professional Designation of Auditor

CHARTERED PROFESSIONAL ACCOUNTANT

Municipality PARRY SOUND	Date (yyyy/mm/dd) 2022/12/07
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Contact Information

Last Name or Single Name HARRIS-GREEN	Given Name(s) BRANDY	Licence Number 1-18444
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Address

Suite/Unit Number 1	Street Number 7	Street Name WILLIAM STREET
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Municipality PARRY SOUND	Province ON	Postal Code P2A 1V2
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Telephone Number 705-746-5828	Email Address bharris@vianet.ca
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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.

2022 Schedule 1 - Part III - Table 3

1

Contributions exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clerk
Paula Kirsh	2727 Yonge Street, Toronto, ON, M4N 3R6	June 7, 2022	\$500.00	0
Mark Johnstone	97 Lawton Boulevard, PH 5 Toronto, ON, M4V 1Z6	June 7, 2022	\$200.00	0
Stephen Forchon	48 Brunswick Avenue. Toronto, ON, M5S 2L7	June 7, 2022	\$500.00	0
David McCormick	39 Strathgowan Crescent, Toronto, ON, M4N 2Z8	June 7, 2022	\$500.00	0
Frances Carmichael	13 Admiral Road, Toronto, ON, M5R 2L4	June 8, 2022	\$1000.00	0
Lynn Heersink	31 Colonial Crescent, Oakville, ON, L6J 4K8	June 8, 2022	\$500.00	0
Bruce Hatherley	R.R. #1, Mactier, ON, P0C 1H0	June 11, 2022	\$1200.00	0
Thomas Cryer	104 Stuart Court, Thornbury, ON, N0H 2P0	June 16, 2022	\$150.00	0
Douglas & Mary Musgrave	9 Deer Park Crescent, Toronto, ON, M4V 2C4	June 16, 2022	\$200.00	0

2022 Schedule 1 - Part III - Table 3

Contributions exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clerk
Lucia Begg	110 Mildenhall Road, Toronto, ON, M4N 3H5	June 16, 2022	\$1200.00	0
Stephen Goldhar	107 Mildenhall Road, Toronto, ON, M4N 3H4	June 18, 2022	\$1200.00	0
Bruce & Susan Gibbon	112 Goddard Crescent, Seguin, ON, P2A 0B2	June 21, 2022	\$200.00	0
Alf & Gayle Kwinter	30 Glenorchy Road, Toronto, ON, M3C 2P9	June 21, 2022	\$1200.00	0
Stephen Ader	63 Woodlawn Avenue West, Toronto, ON, M4V 1G6	June 24, 2022	\$300.00	0
John Flynn	77 Kettunen Road, Seguin, ON, P2A 2W8	June 29, 2022	\$200.00	0
Scott Mortimer	1455 Davis Drive West, Newmarket, ON, L3Y 4V9	June 29, 2022	\$150.00	0
Mr. & Mrs. J. Lagamba	8 Winton Road, Toronto, ON, M4N 3E3	July 5, 2022	\$400.00	0
Suzanne Koenderman	237 Jean Marie Road, Rosseau, ON, P0C 1J0	July 7, 2022	\$500.00	0

2022 Schedule 1 - Part III - Table 3

Contributions exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clerk
George Teichman	7 Pine Forest Road, North York, ON, M4N 3E6	July 7, 2022	\$500.00	0
Jim Williams	23 Lake View Crescent, Rosseau, ON, P0C 1J0	July 12, 2022	\$1200.00	0
Robert Jennings	17 Prospect Heights, Canmore, AB, T1W 2S2	July 14, 2022	\$1000.00	0
Ian Davidson	305-11 Soho, Toronto, ON, M5T 3L7	July 17, 2022	\$300.00	0
Corinne Hagerman	146 Silver Maple Crescent, Cambridge, ON, N1R 5S6	July 27, 2022	\$200.00	0
Elizabeth Edmison	31 Lascelles Boulevard, Toronto, ON, M5P 2C8	August 1, 2022	\$500.00	0
Terry Feldman	58 Misty Moor Drive, Richmond Hill, ON, L4C 6R1	August 17, 2022	\$500.00	0

TOTAL

\$14300.00

Schedule 1 - 2022

Contributions not exceeding \$100 per contributor

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor or Paid to Clerk
Jim & Ann Swift	P.O. Box 160 Rosseau, ON, P0C 1J0	June 21, 2022	\$100.00	0
Mr. & Mrs.Greg Wilkinson	6 Cole Millway, Toronto, ON M4N 3P8	July 12, 2022	\$50.00	0
Philip Bezaire	4179 Roseland Drive East, Windsor, ON, N96 1Y6	July 31, 2022	\$100.00	0

TOTAL

\$250.00

GINGRICH HARRIS COPELAND Chartered Professional Accountants

1-7 William Street
Parry Sound ON
P2A 1V2

STEPHEN L. GINGRICH, CPA, CFP
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INDEPENDANT AUDITOR'S REPORT

The clerk, Township of Seguin:

We have audited the accompanying Financial Statement – Auditor's Report Form 4 ("Financial Statement") of Ann MacDiarmid ("candidate"), which comprise the Statement of Campaign Period Income and Expenses and Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from May 5, 2022 to October 31, 2022 (relating to the election held on October 24, 2022) and other explanatory information. The Financial Statement has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statement

The candidate is responsible for the preparation of the Financial Statement in accordance with Section 78 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement 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 Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, if any, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus (deficit).

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement of the candidate for the period from May 5, 2022 to October 31, 2022 (relating to the election held on October 24, 2022) is prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate and *the clerk, Township of Seguin* and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

A handwritten signature in black ink that reads "Heinrich Harris Copeland". The signature is written in a cursive style with a large initial 'H'.

Parry Sound, Ontario
December 7, 2022

Chartered Professional Accountants
Licensed Public Accountants