

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	to	YYYY	MM	DD
2 0 2 2	0 5	0 2		2 0 2 2	1 2	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 Johnstone	Given Name(s) Alex
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Office for which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 4
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Municipality
Hamilton

Spending Limit General \$26,485.45	Parties and Other Expressions of Appreciation \$2,500.00	Contribution Limit Contributions from Candidate and Spouse \$10,055.40
28598.55	\$2859.86	10552.60

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

Box B: Declaration

I, Alex Johnstone, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Alex Johnstone
Signature of Candidate

2023/03/30
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/30	Time Filed 1:04PM	Initial of Candidate or Agent (if filed in person) AJ	Signature of Clerk or Designate <u>Tammy Reeves</u> City of Hamilton
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**MAR 30 2023
Elections**

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)	+ \$	22,322.05
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)

= \$ 22,322.05 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)	+ \$	
Advertising	+ \$	
Brochures/flyers	+ \$	9,839.19
Signs (including sign deposit)	+ \$	5,558.19
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	84.75
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	56.45
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Website	+ \$	172.97
2. Phone Bank & Voice Broadcasts	+ \$	5,706.50
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit

= \$ 21,418.05 C2

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

1. _____	+ \$	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	<u> </u> C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	904.00
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		+ \$	_____
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		= \$	<u>904.00</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 22,322.05 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	_____	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	_____	
Surplus (or deficit) for the campaign		= \$	_____	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	+ \$ 9,990.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$
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).	+ \$ 12,382.05
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ 50.00
	- \$
Total Amount of Contributions (record under Income in Box C)	= \$ 22,322.05 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 (\$)
Total				

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 (\$)
Laura Haight	458 MacDougall Dr Kincardine ON N2Z 3A8	2022/07/25	100.00	
Alexandria Jan Johnstone	743 Princess St Kincardine ON N2Z 1Z5	2022/07/27	1,000.00	
Catherine Joanna McIntyre	91 Balmoral Ave Toronto ON M4V 1J5	2022/08/03	1,000.00	
Gordon Johnstone	743 Princess St Kincardine ON N2Z 1Z5	2022/08/29	1,200.00	
Alexandria Jan Johnstone	743 Princess St Kincardine ON N2Z 1Z5	2022/09/06	200.00	
Mark Mannisto	Box 976 Geraldton ON P0T 1M0	2022/10/03	25.00	
Sam Merulla	261 Graham Ave South Hamilton, ON L8K 2M7	2022/10/03	1,200.00	
Karen Johnston	77 Mansfield Dr Ancaster ON L9G 1M6	2022/10/04	125.00	
Angela Manchia	94 Rousseaux St Ancaster ON L9G 3M1	2022/10/04	250.00	
Sergio Manchia	94 Rousseaux St Ancaster ON L9G 3M1	2022/10/04	250.00	
Barry Bender	190 Dromore Crescent Hamilton, ON, L8S 4B4	2022/09/27	60.00	
Robert De Gregory	2264 Greening Lane Burlington, ON, L7L 6Y5	2022/09/27	200.00	
Thomas Cooper	102 Sonoma Valley Crescent Hamilton, ON, L9B 0J3	2022/09/28	50.00	
Enzo Galano	224 Clifton Downs Road Hamilton, ON, L9C 7B5	2022/09/30	90.00	
Dan Sheeler	274 Haller Crescent Caledonia, ON, N3W 1E1	2022/09/30	50.00	
Maia Odegaard	#501 - 1032 Queens Avenue, New Westminster, BC, V3M 6T7, CA	2022/10/03	50.00	50.00
Nick Milanovic	31 Mountain Park Ave Hamilton, ON L9A 1A1	2022/10/06	100.00	
Denise Christopherson	216 Bay St S Hamilton, ON L8P 3J1	2022/10/11	1,000.00	
John Paul Danko	11 Buchanan Street Hamilton ON L9A 2V7	2022/10/11	500.00	
Henrietta Grover	159 Mountain Park Ave Hamilton ON L9A 1A1	2022/10/14	1,000.00	
Russell Grover	159 Mountain Park Ave Hamilton ON L9A 1A1	2022/10/14	1,000.00	
Jessica Brennan	71 Skyline Drive, Dundas, Ontario L9H 3S3	2022/10/19	100.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Catherine Hamilton	27 Barons Ave S Hamilton ON L8K 2X8	2022/10/20	100.00	
Geoff Ondercin-Bourne	125 Daley Dr Hamilton ON L9G 1K4	2022/10/20	100.00	
Zak Ahmed	177 Templemead Dr Hamilton ON L8W 3G4	2022/10/21	250.00	
Taylor Roberts	30 Grand Trunk Cres Apr 2708 Toronto ON M5J 3A4	2022/10/21	500.00	
Robert Rakoczy	307-33 Robinson St Hamilton, ON L8P 1Y8	2022/10/24	100.00	
Wade R Poziomka	8135 Concession 2 Road, Caistor Centre ON L0R 1E0	2022/10/24	100.00	
Riccardo Persi	36 Elmhurst Dr Hamilton ON L8T 1C5	2022/10/24	300.00	
Ruth Simmons	8B - 67 Caroline St S Hamilton L8P 3K6	2022/10/26	100.00	
Barry Bender	190 Dromore Crescent Hamilton, ON, L8S 4B4	2022/10/27	100.00	
Timothy Simmons	98 St. Clair Ave Hamilton ON L8M 2N5	2022/11/16	125.00	
Catherine Joanna McIntyre	91 Balmoral Ave Toronto ON M4V 1J5	2022/11/26	153.05	
Kristina Grover	32 E 41St Street Hamilton ON L8T 2Z2	2022/11/27	904.00	
Total			12,382.05	

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)

\$ 12,382.05 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 London, Ontario	Date (yyyy/mm/dd) 2023/03/29
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Contact Information

Last Name or Single Name Snyders	Given Name(s) Mark	Licence Number 1-21218
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Address		
Suite/Unit Number	Street Number	Street Name
	82	Wellington St.

Municipality London	Province ON	Postal Code N6B 2K3
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Telephone Number 519-660-6060	Email Address mark@meh.on.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.

INDEPENDENT AUDITOR'S REPORT

To the City Clerk of the City of Hamilton re: Alex Johnstone Election Campaign

Opinion

We have audited the accompanying Form 4: Financial Statement - Auditor's Report Candidate of the Alex Johnstone Election Campaign (the "financial statement"), for the campaign period May 2, 2022 to December 31, 2022 relating to the City of Hamilton Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Campaign as at December 31, 2022, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Basis for Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses, or campaign period surplus/deficit.

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 Statements* section of our report. We are independent of the Campaign in accordance with ethical requirements that are relevant to our audit of the financial statements 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.

Other Matter

Without modifying our opinion, we note that the Form 4 is prepared for the information and use of the Candidate and the City Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Jeremy A. Giles CPA, CA Lissa Savage CPA, CA, CPA (Illinois)
Mark Snyders CPA, CA Dillon O'Henly CPA, CA
James B. MacNeill FCPA, FCA, CFP (Counsel) Robert F. Edmundson CPA, CA (Retired)

INDEPENDENT AUDITOR'S REPORT *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

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 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, we exercise professional judgment and maintain professional skepticism throughout the audit. 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 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 and related disclosures made by management.

We communicate with the Candidate 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.

London, Ontario
March 29, 2023

MacNeill Edmundson
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

Jeremy A. Giles CPA, CA Lissa Savage CPA, CA, CPA (Illinois)

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James B. MacNeill FCPA, FCA, CFP (Counsel) Robert F. Edmundson CPA, CA (Retired)