

**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 7	2 5

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

McMullen

Given Name(s)

Geraldine

Office for which the candidate sought election

City Councillor

Ward name or no. (if any)

7

Municipality

Hamilton-Wentworth

Spending Limit - General

\$ 32,732.10

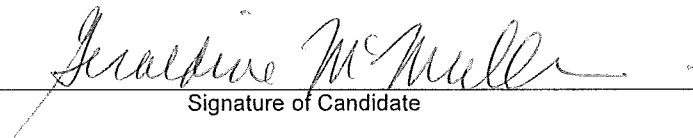
Spending Limit - Parties and Other Expressions of Appreciation

\$



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

**Box B: Declaration**

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

  
Signature of Candidate

2019/03/27  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/27	1:45 PM		

**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)	+ \$	17,929.91
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>17,929.91 C1</b>

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

**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	5,159.37
Brochures/flyers	+ \$	5,497.63
Signs (including sign deposit)	+ \$	2,378.65
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	1,939.38
Phone and/or internet expenses incurred until voting day	+ \$	894.27
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	1.50
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>15,870.80 C2</b>

**EXPENSES**

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

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

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,500.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	530.61	
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	+ \$	28.50	
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. _____	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>2,059.11</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 17,929.91 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 – D2)</b>	<b>= \$</b>		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	<b>= \$</b>		<b>D3</b>

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 - Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$ 10,664.91
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$
Total value of contributions not exceeding \$100 per contributor	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$ 1,965.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$ 5,300.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 17,929.91 1A</b>

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached schedule				
<b>Total</b>				

Additional information is listed on separate supplementary attachment

## SCHEDULE

### Part II - List of Contributions from each single contributor totalling More than \$100

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

#	Name	Address	City	PC	Amount
1	Barbara McMullen	476 King William St	Hamilton	L8L 1R3	\$ 200.00
2	Rose Allain	9 Goldfinch Drive	Hamilton	L9A 3W8	\$ 200.00
3	Mary Long	402-30 Harrisford St.	Hamilton	L8K 6M9	\$ 1,000.00
4	Brian Adamczyk	414 East 24th St.	Hamilton	L8V 4V3	\$ 500.00
5	Patricia McMullen	113 East 38th Street	Hamilton	L8V 4E8	\$ 450.00
6	Sharon Bray	32 Cliff Avenue	Hamilton	L8V 2R9	\$ 250.00
7	Ruby Amog	1263 Limeridge Rd	Hamilton	L8W 1Y1	\$ 200.00
8	William Scandlan	28 Compton Place	Hamilton	L8T 3Y1	\$ 200.00
9	Carrie Hoag	7 Carmen Avenue	Hamilton	L8V 2H5	\$ 500.00
10	Robert Wood	60 Bromley Rd	Hamilton	L9A 2E2	\$ 200.00
11	Patricia Clancy	831 Childs Drive	Milton	L9T 4H9	\$ 500.00
12	Sharon Smith	11 Garrow Drive	Hamilton	L9C 6G8	\$ 200.00
13	Sharon Smith	11 Garrow Drive	Hamilton	L9C 6G8	\$ 300.00
14	Beverley Skinner	557 Rymal Rd	Hamilton	L8W 1B4	\$ 200.00
15	Dmitri Ristov	5 Tally Ho Drive	Dundas	L9H 3M5	\$ 200.00
16	William Scandlan	28 Compton Place	Hamilton	L8T 3Y1	\$ 200.00
	<b>Total</b>				<b>\$ 5,300.00</b>

**Table 2: Contributions in goods or services from individuals other than candidate or spouse**  
 (Note: must also be recorded as Expenses in Box C)

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

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)      \$ \_\_\_\_\_ **1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

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

**Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity Fundraiser

Date of event/activity (yyyy/mm/dd) 2018/09/16

**Part I – Ticket revenue**

Admission charge (per person)

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

Number of tickets sold

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

\$	20.00	2A	
X	52	2B	
			= \$ <u>1,040.00</u>

**Part II – Other revenue deemed a contribution**

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

Provide details

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

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

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

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

Provide details

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

**Total Part III (include under Income in Box C)**

= \$ \_\_\_\_\_

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

Provide details

1.	TicketPrinting - Tickets	+ \$	40.92
2.	Ye Olde Squire - Venue	+ \$	489.69
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
6.	_____	+ \$	_____
7.	_____	+ \$	_____
8.	_____	+ \$	_____

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

= \$ 530.61



**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

Hamilton-Wentworth

Date (yyyy/mm/dd)

2019/03/12

**Contact Information**

Last Name or Single Name

Whitwell

Given Name(s)

Brock

Licence Number

3-30313

Address

Suite/Unit No.

100

Street No.

1

Street Name

Hunter Street, East

Municipality

Hamilton

Province

ON

Postal Code

L8N 3W1

Telephone No. (including area code)

905 549-8463

Email Address

brockw@vine.ca

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.

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## INDEPENDENT AUDITOR'S REPORT

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To Janet Pilon, Acting City Clerk, City of Hamilton

### *Qualified Opinion*

We have audited the financial statements - Auditor's Report Form 4 of Geraldine McMullen Municipal Campaign (the Campaign), which comprises the statement of campaign income and expenses for campaign period July 25, 2018 to December 31, 2018 for the election which took place on October 22, 2018.

In our opinion, except for the effect of the matter described in the *Basis for Qualified Opinion* section of our report, these schedules present fairly, in all material respects, the financial position of the candidate's election campaign and the income and expenses for the campaign period from July 25, 2018 to December 31, 2018 as defined under the Municipal Elections Act.

### *Basis for Qualified Opinion*

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all income and expenses for the campaign period. Accordingly, our verification of these transactions was limited to the amounts recorded in the records of the candidate and we were not able to determine whether any adjustments might be necessary to the income, expenses and 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 candidate in accordance with the 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Responsibilities of Candidate and Those Charged with Governance for the Financial Statements*

The candidate is responsible for the preparation and fair presentation of these schedules in accordance with the Municipal Elections Act, and for such internal control as management determines is necessary to enable the preparation of schedules that are free from material misstatement, whether due to fraud or error.



Independent Auditor's Report to the Ministry of Municipal Affairs and Housing on behalf of Geraldine McMullen Municipal Campaign *(continued)*

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

Our objectives are to obtain reasonable assurance about whether the financial statements - Auditor's Report Form 4 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 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 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 the candidate.
- 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.

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

Hamilton, Ontario  
March 12, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS