

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	0 6

 to

YYYY	MM	DD
2 0 1 8	1 2	1 2

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 Kiley	Given Name(s) Robert
Office for which the candidate sought election City Council	Ward name or no. (if any) Trillium District
Municipality Kingston	
Spending Limit - General \$ 12,089.85	Spending Limit - Parties and Other Expressions of Appreciation \$ 1,208.99


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

Box B: Declaration

I, Robert Kiley, 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

2019/03/13
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2019/03/13</u>	Time Filed <u>11:06</u>	Initial of Candidate or Agent (if filed in person) <u>RK</u>	Signature of Clerk or Designate 
--	----------------------------	---	--

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution CIBC

Amount borrowed \$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	<u>12,087.89</u>	
Revenue from items \$25 or less	+ \$	<u> </u>	
Sign deposit refund	+ \$	<u> </u>	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	<u> </u>	
Interest earned by campaign bank account	+ \$	<u> </u>	
Other (provide full details)			
1. <u> </u>	+ \$	<u> </u>	
2. <u> </u>	+ \$	<u> </u>	
3. <u> </u>	+ \$	<u> </u>	
4. <u> </u>	+ \$	<u> </u>	
5. <u> </u>	+ \$	<u> </u>	
Total Campaign Income (Do not include loan)	= \$	<u>12,087.89</u>	C1

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)	+ \$	<u> </u>	
Advertising	+ \$	<u>551.59</u>	
Brochures/flyers	+ \$	<u>2,553.25</u>	
Signs (including sign deposit)	+ \$	<u>3,193.05</u>	
Meetings hosted	+ \$	<u>302.81</u>	
Office expenses incurred until voting day	+ \$	<u>3,708.69</u>	
Phone and/or internet expenses incurred until voting day	+ \$	<u> </u>	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>1,750.00</u>	
Bank charges incurred until voting day	+ \$	<u>18.60</u>	
Interest charged on loan until voting day	+ \$	<u> </u>	
Other (provide full details)			
1. <u> </u>	+ \$	<u> </u>	
2. <u> </u>	+ \$	<u> </u>	
3. <u> </u>	+ \$	<u> </u>	
4. <u> </u>	+ \$	<u> </u>	
5. <u> </u>	+ \$	<u> </u>	
Total Expenses subject to general spending limit	= \$	<u>12,077.99</u>	C2

EXPENSES

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

1. Election night campaign party/appreciations	+ \$	<u>130.00</u>	
2. <u> </u>	+ \$	<u> </u>	
3. <u> </u>	+ \$	<u> </u>	
4. <u> </u>	+ \$	<u> </u>	
5. <u> </u>	+ \$	<u> </u>	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	<u>130.00</u>	C3

Expenses not subject to spending limits

Accounting and audit	+ \$	847.50	
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	+ \$	9.90	
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	= \$	857.40	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 13,065.39 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-977.50	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	-977.50	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-977.50	D3

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

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	<u>1,838.17</u>
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	<u>660.07</u>
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	<u>2,725.75</u>
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	<u>6,863.90</u>
Less: Contributions returned or payable to the contributor	- \$	<u> </u>
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	<u> </u>
Total Amount of Contributions (record under Income in Box C)	= \$	<u>12,087.89</u> 1A

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Jude Larkin	16 Kent St Kingston ON K7K 3R7	2018/07/16	500.00	
David Hahn	9874 Canoe Lake Rd, Godfrey ON K0H 1T0	2018/07/24	150.00	
William Cooper	1927 Hwy Kingston ON K7L 4V1	2018/07/24	200.00	
Rosemary McDonald	200 Welborne Ave Kingston ON K7M 4G3	2018/07/24	200.00	
Julie Bridson	168 Kingscourt Ave Kingston ON K7K 4P6	2018/07/24	200.00	
Roxanne Hue Yu Leung	5-30A Montreal St Kingston ON K7K 3E6	2018/07/24	150.00	
Abigail Hum	4-185 Colborne St Kingston ON K7K 1E4	2018/07/24	200.00	
Heidi Mack	528 Bagot St Kingston ON K7K 3C9	2018/07/25	150.00	

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Contributions reported on supplementary page			5,113.90	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		Total	6,863.90	

Table 1 (continued): Monetary contributions exceeding \$100 per contributor - individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to the Contributor or Paid to Clerk
Louise Stevenson	104 Drummond St E, Perth ON K7H 1H1	7-Aug-18	\$ 150.00	-
Krystal Mack	260 Wellington, Battersea ON K0H 1H0	07-Aug-18	\$ 1,000.00	-
Eva Purkey	103 Logan St Kingston ON K7M 2J1	21-Aug-18	\$ 500.00	-
Megan Kiley	381 Glengarry Rd, Kingston ON K7M 3K3	23-Aug-18	\$ 200.00	-
Gale Kiley	297 Kingsdale Ave Kingston ON K7M 8H1	23-Aug-18	\$ 200.00	-
Dianne Duttie	1960 Hwy 2 E Kingston ON K7L 4V1	28-Aug-18	\$ 200.00	-
Tony Syed	4024 Bath Road, Kingston ON, K7M 4Y4	28-Aug-18	\$ 200.00	-
Lea Westlake	15 Colborne St Kingston ON K7K 1C4	12-Sep-18	\$ 300.00	-
Joshua Furlonger	70 Fergus St Kingston ON K7K 4L2	12-Sep-18	\$ 150.00	-
Marijana Matovic	86 Westmoreland Rd, Kingston ON K7M 1J7	27-Sep-18	\$ 200.00	-
Eric Walton	239 Main St, Kingston ON K7K 5S5	01-Oct-18	\$ 200.00	-
Andrew Chisolm	251 Langfield St, Kingston ON K7P 3C7	01-Oct-18	\$ 193.90	-
Graham Lodge	675 Millbrook Cres, Kingston ON K7M 7Z8	04-Oct-18	\$ 500.00	-
Joshua Furlonger	70 Fergus St Kingston ON K7K 4L2	04-Oct-18	\$ 150.00	-
Andrew McCann	103 Logan St Kingston ON K7M 2J1	09-Oct-18	\$ 620.00	-
Krystal Mack	260 Wellington, Battersea ON K0H 1H0	18-Oct-18	\$ 200.00	-
James Swift	15 Redan St Kingston ON K7K 3N3	08-Nov-18	\$ 150.00	-
Subtotal			\$ 5,113.90	-

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 \$
Andrew McCann		Staples supplies	2018/10/22	54.20
			Total	54.20

Additional information is listed on separate supplementary attachment

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) **\$ 6,918.10 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 \$
Facebook advertising	2018/10/23	551.59
Email server / hosting	2018/10/23	107.35
Canva	2018/10/23	1.13

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	Total	660.07

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

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

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person)

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

	\$ _____	2A	
Number of tickets sold	X _____	2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			= \$ _____

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. _____	+ \$ _____	
2. _____	+ \$ _____	
3. _____	+ \$ _____	
4. _____	+ \$ _____	
5. _____	+ \$ _____	
6. _____	+ \$ _____	
7. _____	+ \$ _____	
8. _____	+ \$ _____	
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

Kingston

Date (yyyy/mm/dd)

2019/03/07

Contact Information

Last Name or Single Name

Wilson

Given Name(s)

Brent

Licence Number

1-16831

Address

Suite/Unit No.

201

Street No.

1473

Street Name

John Counter Blvd.

Municipality

Kingston

Province

ON

Postal Code

K7M 8Z6

Telephone No. (including area code)

613 544-2903

Email Address

bwilson@bakertilly.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.

**Robert Kiley - Election
Campaign**

**Election Campaign Audit
For the period
July 9, 2018 to December 12, 2018**

Baker Tilly SEO LLP
1473 John Counter Blvd.
Suite 201
Kingston, ON
Canada K7M 8Z6

Independent Auditor's Report

D: +1 613.544.2903
F: +1 613.544.6151

To: Marsha Marshall, City Clerk, Corporation of the City of Kingston

kingston@bakertilly.ca
www.bakertilly.ca

We have audited the accompanying Financial Statement - Auditor's Report Candidate - Form 4 of Robert Kiley, candidate, for the period July 9, 2018 to December 12, 2018.

Candidate's Responsibility for the Statement

The candidate is responsible for the preparation of this financial statement in accordance with the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the 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 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 auditors' judgement, 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's consider internal controls 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, 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 audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in the election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring the financial statement reflects the amounts recorded in the accounting records of Robert Kiley, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses.

Qualified Opinion

In our qualified opinion, except for the effect of adjustments, if any, which we may have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records as described in the preceding paragraph, this financial statement presents fairly in all material respects, the income and expenses for the campaign period from July 9, 2018 to December 12, 2018 in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.



Baker Tilly SEO LLP
Chartered Professional Accountants
Licensed Public Accountants

Kingston, Ontario
March 7, 2019

AUDIT • TAX • ADVISORY