

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 6	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

Paterson

Given Name(s)

Bryan

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Kingston

Spending Limit - General

\$ 78,054.25

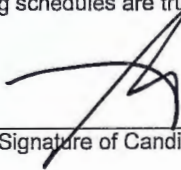
Spending Limit - Parties and Other Expressions of Appreciation

\$ 8,037.73

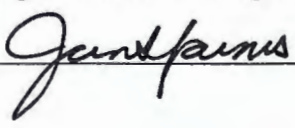
I did not accept any contributions or incur any expenses. *(Complete Boxes A and B only)*

Box B: Declaration

I, **Bryan Paterson**, 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

2019/03/14
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
2019/03/15	10:20	BP	

Box C: Statement of Campaign Income and Expenses**LOAN**Name of bank or recognized lending institution None

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	<u>71,385.36</u>
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	<u>71,385.36</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>8,425.36</u>
Advertising	+ \$	<u>10,632.10</u>
Brochures/flyers	+ \$	<u>2,349.20</u>
Signs (including sign deposit)	+ \$	<u>5,794.43</u>
Meetings hosted	+ \$	<u>533.07</u>
Office expenses incurred until voting day	+ \$	<u>3,993.03</u>
Phone and/or internet expenses incurred until voting day	+ \$	<u>1,327.35</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>21,780.25</u>
Bank charges incurred until voting day	+ \$	<u>15.66</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Rent & Utilities	+ \$	<u>8,268.59</u>
2. Equipment rental	+ \$	<u>630.53</u>
3. Insurance	+ \$	<u>810.00</u>
4. Party after voting day	+ \$	<u>3,125.78</u>
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	<u>67,685.35</u> C2

EXPENSES**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

Expenses not subject to spending limits

Accounting and audit	+ \$	<u>2,825.00</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	<u>523.39</u>
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>342.81</u>
Bank charges incurred after voting day	+ \$	<u>4.95</u>
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 = \$ **3,696.15** C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **71,381.50** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>3.86</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	<u>3.86</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	<u>3.86</u>	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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	8,425.36
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).	+ \$	2,595.00
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).	+ \$	60,365.00
Less: Contributions returned 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)	= \$	71,385.36 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
Attached			60,365.00	
Total			60,365.00	

Additional information is listed on separate supplementary attachment

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

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 \$
signs	2014/10/07	Jet Signs	1601	8,425.36
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	Total			8,425.36

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 None

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)

Number of tickets sold

\$ _____ 2A
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

Licensed Public Accountant CPA, CA

Municipality

Kingston

Date (yyyy/mm/dd)

2019/02/08**Contact Information**

Last Name or Single Name

Rider

Given Name(s)

Tyler

Licence Number

1-18196

Address

Suite/Unit No.

300

Street No.

4

Street Name

Cataraqui Street

Municipality

Kingston

Province

Ontario

Postal Code

K7K 1Z7

Telephone No. (including area code)

613 507-1216

Email Address

trider@srp-ca.com

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.

Name	Amount Received	Address		Date Received	\$ Returned to Contributor or Paid to Clerk
Billing, Sean	1,200.00	225 King Street East	Kingston K7L 3A7	Aug 24-18	-
Casamatta, Franco	1,200.00	51 Cynthia Crescent	Richmond L4E 2R1	Sep 1-18	-
Casamatta, Maria	1,200.00	720 Newmarket Lane	Kingston K7K 0C8	Sep 1-18	-
Casamatta, Saveria	1,200.00	51 Cynthia Crescent	Richmond L4E 2R1	Sep 1-18	-
Doornekamp, Leah	1,200.00	14 Kings Court	Bath K0H 1G0	Sep 1-18	-
Doornekamp, Nathan	1,200.00	14 Kings Court	Bath K0H 1G0	Sep 1-18	-
Gale, Tina	1,200.00	74 Grampian Avenue	Maple L5A 1Z6	Sep 1-18	-
Hendry, Alfred	1,200.00	888 Apple Down Drive	Kingston K7P 1T4	Sep 1-18	-
Johansson, Oskar	1,200.00	197 Poplar Plains	Toronto M4V 2N3	Sep 19-18	-
Luttmer, Bernard	1,200.00	14 Glen Edyth Drive	Toronto M4V 2V7	Sep 13-18	-
Mackenzie, Hugh	1,200.00	104 Dundas Street	Kingston K7L 1N6	Oct 2-18	-
McCoy, Lisa	1,200.00	8 - 1 Place d'Armes	Kingston K7K 6R7	Sep 24-18	-
Patry, Jason	1,200.00	12 - 265 Ontario Street	Kingston K7K 2X5	Sep 13-18	-
Prezio, Domenico	1,200.00	15 Red Cardinal Trail	Richmond L4E 3Y5	Sep 1-18	-
Rosen, Gini	1,200.00	42 Copperfield Drive	Kingston K7M 7W7	Aug 21-18	-
Rosen, Gregg	1,200.00	3 Authors Lane	Kingston K7M 7W7	Aug 24-18	-
Rosen, Marla	1,200.00	3 Authors Lane	Kingston K7M 7W7	Aug 24-18	-
Salamone, Michael	1,200.00	456 Maple Lawn Drive	Glenburnie K0H 1S0	Oct 2-18	-
Sheridan, Catherine	1,200.00	903 - 5 Gore Street	Kingston K7L 0A1	Sep 1-18	-
Skolnick, Martin	1,200.00	1554 Woodbine Road	Kingston K7P 0K6	Aug 24-18	-
Smith, A. Britton	1,200.00	1427 Highway 2 East	Kingston K7L 4V1	Sep 1-18	-
Springer, Byron	1,200.00	48 Faircrest Blvd.	Kingston K7L 4V1	Oct 2-18	-
Springer, Douglas	1,200.00	PO Box 1534	Kingston K7L 5C7	Oct 2-18	-
Springer, Michael	1,200.00	66 Faircrest Blvd	Kingston K7L 4V1	Oct 2-18	-
Springer, Norman	1,200.00	PO Box 1534	Kingston K7L 5C7	Oct 2-18	-
Vollebregt, Kathleen	1,200.00	44 Alwington Avenue	Kingston K7L 4R3	Sep 24-18	-
Wright, John	1,200.00	301 - 863 Princess Street	Kingston K7L 5N4	Sep 1-18	-
Haight, Douglas	1,000.00	3295 County Road 9	Kingston K7R 3K8	Sep 25-18	-
Parkes, Steven	1,000.00	358 Roosevelt Avenue	Ottawa K2A 1Z3	Sep 25-18	-
Rosen, Cody	1,000.00	704 - 5 Gore Street	Kingston K7L 0A1	Aug 24-18	-
Rosen, Sammi	1,000.00	1460 Apollo Terrace	Kingston K7P 3K5	Aug 24-18	-
Smith, Barry	1,000.00	1506 Butternut Creek Road	Kingston K7L 4V3	Sep 25-18	-
Taylor, Jason	1,000.00	4278 Bath Road	Kingston K7M 4Y7	Sep 1-18	-
Barr, Bert	800.00	159 Napier Street	Kingston K7L 4G4	Sep 25-18	-
Barr, Brent	800.00	432 Union Street	Kingston K7L 2R9	Sep 25-18	-
Sealy, Kevin	750.00	112 Greenlees Drive	Kingston K7K 6P9	Oct 2-18	-
Hancock, Jeff	600.00	4970 Loyalist Parkway	Bath K0H 1G0	Aug 24-18	-
Murphy, Patrick	600.00	960 Auden Park Drive	Kingston K7M 7T6	Aug 24-18	-
Abramsky, Jay	500.00	c/o 179 Sydenham Street	Kingston K7K 3M1	Oct 16-18	-
Anagnostopoulos, Spiroula	500.00	134 Fairway Hill Crescent	Kingston K7M 2B4	Sep 24-18	-
Anglin, Dorie	500.00	2489 Quabben Road	Odessa K0H 2H0	Dec 21-18	-
Bradfield, Jeff	500.00	1018 Cliffside Drive	Sydenham K0H 2T0	Sep 1-18	-
Byrnes, Dean	500.00	35 Mowat Avenue	Kingston K7M 8Y8	Oct 2-18	-
Clifford, Chris	500.00	600 Compass Court	Kingston K7M 8V9	Sep 13-18	-
Dean, Daphne	500.00	228 Johnson Street	Kingston K7L 1V3	Oct 2-18	-
Dunlop, Allan	500.00	1507 - 185 Ontario Street	Kingston K7L 2Y7	Sep 19-18	-
Fenlon, Walter	500.00	76 Kenwoods Circle	Kingston K7K 6Y2	Aug 16-18	-
Geracimo, Peggy	500.00	504 - 1000 King Street West	Kingston K7M 8H3	Oct 19-18	-
Gilfillan, Jack	500.00	1200 Trailhead Place	Kingston K7M 9H3	Sep 13-18	-
Gordon, Barry	500.00	269 Main Street	Kingston K7K 5S5	Oct 2-18	-
Greenwood, Mark	500.00	1407 Stoneridge Drive	Kingston K7M 9H6	Oct 22-18	-
Grieve, Ross	500.00	1603 - 185 Ontario Street	Kingston K7L 2Y7	Sep 1-18	-
Kizell, Richard	500.00	51 Glencoe Crescent	Kingston K7M 7H9	Aug 24-18	-
McCahill, Paul	500.00	710 Newmarket Lane	Kingston K7K 0C8	Sep 24-18	-
Palmer, Arnold	500.00	205 - 275 Bagot Street	Kingston K7L 3G4	Sep 13-18	-
Pater, Tim	500.00	27 Pembroke Street	Kingston K7L 4N5	Sep 1-18	-
Pilon, Benjamin	500.00	1994 Sunbury Road	Inverary K0H 1X0	Sep 27-18	-

Bryan Paterson Campaign - 2018
Donation listing > \$100

Name	Amount Received	Address		Date Received	\$ Returned to Contributor or Paid to Clerk	
Tobias, Peter	500.00	122 Beverley Street	Kingston	K7L 3Y6	Sep 1-18	-
Blommestyn, Anita	400.00	1126 Unity Road, PO Box 25	Glenburnie	K0H 1S0	Sep 13-18	-
Blommestyn, Joanne	400.00	24 Faircrest Blvd.	Kingston	K7L 4V1	Sep 13-18	-
Blommestyn-McDonald, Carolyt	400.00	60 Kenwoods Circle	Kingston	K7K 6Y1	Sep 13-18	-
Greene, David	300.00	5049 Foxrun Place	Kingston	K7P 0E4	Aug 16-18	-
Lincoln-Chiang, Catherine	300.00	64 Limerage Drive	Kingston	K7K 6L9	Oct 22-18	-
Marques, Ana	300.00	2295 Unity Road	Elginburg	K0H 1M0	Sep 13-18	-
Mendes, Antonio	300.00	132 Sheridan Street	Kingston	K7P 3E9	Oct 11-18	-
Price, John	300.00	861 Ludgate Crescent	Kingston	K7M 6C7	Aug 16-18	-
Swan, William	300.00	12 St. Lawrence Avenue	Kingston	K7L 3T6	Oct 2-18	-
Abramsky, Shirley	250.00	604 - 262 St. Clair Avenue W	Toronto	M4V 1R8	Oct 16-18	-
Bennett, Eric	250.00	30 Glencoe Crescent	Kingston	K7M 7H2	Oct 2-18	-
Bennett, Gary	250.00	1251 Lisbon Place	Kingston	K7P 0G5	Oct 22-18	-
Botting, Scott	250.00	56 Biscayne Street	Kingston	K7K 7J9	Sep 25-18	-
Kostogiannis, Peter	250.00	157 Maple Lawn Drive	Glenburnie	K0H 1S0	Oct 2-18	-
MacDonald, Stacey-Ann	250.00	636 Pimlico Place	Kingston	K7M 5T8	Oct 2-18	-
McAlpine, Lawrence	250.00	484 Fieldstone Drive	Kingston	K7K 7E4	Sep 19-18	-
Rebelo, Venicio	250.00	606 - 5 Gore Street	Kingston	K7L 0A1	Aug 16-18	-
Reid, Peggy	250.00	59 Kenwoods Circle	Kingston	K7K 6Y1	Sep 13-18	-
Smith, Edward	250.00	c/o Windmills, 184 Princess St.	Kingston	K7L 1B1	Sep 1-18	-
Tonge, Francois	250.00	3 Mallard Lane	Kingston	K7K 5E2	Oct 2-18	-
Viner, Walter	250.00	50 Dickins Drive	Kingston	K7M 2M7	Oct 11-18	-
Zakos, John	250.00	131 Fairway Hill Crescent	Kingston	K7M 2B5	Oct 22-18	-
Afzal, Dewan	200.00	#1 - 142 King Street East	Kingston	K7L 3A1	Oct 2-18	-
Brooks, Ted	200.00	794 Kananaskis Drive	Kingston	K7P 0A8	Sep 13-18	-
Eichenbaum-Barnes, Eva	200.00	493 Weston Crescent	Kingston	K7M 9E8	Oct 2-18	-
Garofalo, Ineke	200.00	1725 Sunnyside Road	Kingston	K7L 4V4	Sep 13-18	-
Hickey, Michael	200.00	1102 Dillingham Street	Kingston	K7P 2P3	Nov 7-18	-
Leggett, William	200.00	404 - 1000 King Street W	Kingston	K7M 8H3	Sep 13-18	-
Wein, Gerry	200.00	1170 Lincoln Drive	Kingston	K7M 7P4	Sep 13-18	-
Luciuk, Lubomyr	190.00	849 Wartman Avenue	Kingston	K7M 2Y6	Sep 13-18	-
Friendship, Robert	150.00	1413 Millenium Court	Kingston	K7L 5H6	Sep 25-18	-
Robinson, Michael	150.00	32 MacDonnell Street	Kingston	K7L 4B6	Sep 24-18	-
Yakoviychuk, Ruslan	150.00	705 Squirrel Hill Drive	Kingston	K7P 0N4	July 19-18	-
Moss, Gillian	125.00	9 Trillium Court	Kingston	K7K 6W9	Dec 27-18	-
Total Donations > \$100	60,365.00					0.00

Bryan Paterson Campaign - 2018
Donations < / = \$100

Name	Amount Received	Address	Date Received	\$ Returned to Contributor or Paid to Clerk	
Armitage, John	100.00	817 Blackburn Mews	Kingston K7P 2N6	Dec 21-18	-
Asbreuk, Lisa	100.00	143 Indian Road	Kingston K7M 1T1	Oct 22-18	-
Berkok, Ugarhan	100.00	58 Park Crescent	Kingston K7M 4J2	July 19-18	-
Boehme, Ryan	100.00	1369 Waterside Way	Kingston K7K 0G2	Oct 16-18	-
Chapelle, D	100.00	1181 Crossfield Avenue	Kingston K7P 0A3	July 19-18	-
Cosgrove, Gavin	100.00	1577 Providence Crescent	Kingston K7P 0H8	Sep 13-18	-
Dunnett, Peter	100.00	90 Kenwoods Circle	Kingston K7K 6Y2	Sep 13-18	-
Finnegan, Peter	100.00	6 Oakwood Court	Kingston K7L 4V1	Sep - 1-18	-
Foster, Lenore	100.00	RR 1, 921 Alnick Lane	Kingston K7L 4V1	Sep 13-18	-
Jezak, Edward	100.00	817 Candover Crescent	Kingston K7M 4V4	July 19-18	-
Josselyn, Murray	100.00	371 King Street West	Kingston K7L 2X3	Oct 11-18	-
Karagianis, JM	100.00	696 Highway 15	Kingston K7L 4V3	Sep 13-18	-
Kingston, Peter	100.00	62 Riverside Drive	Kingston K7L 4V1	Oct 11-18	-
Knott, Walter	100.00	16 Fawcett Lane, PO Box 62	Wolfe Islan K0H 2Y0	Sep 13-18	-
Little, Robert	100.00	1 Marley Street	Kingston K7M 2M3	Oct 19-18	-
Luciuk, Lubomyr	100.00	849 Wartman Avenue	Kingston K7M 2Y6	July 19-18	-
McKirdy, John	100.00	19 Lakeland Point Drive	Kingston K7M 4E8	July 19-18	-
Milliken, Amanda	100.00	1120 Butternut Creek Road	Kingston K7L 4V3	Oct 11-18	-
Ousman, Abdelkerim	20.00	233 Ellesmeer Avenue	Kingston K7P 3E4	July 19-18	-
Sadinsky, Stanley	100.00	315 King Street West	Kingston K7L 2W9	Oct 19-18	-
Sengupta, Dr. Sandip	100.00	37 Faircrest Blvd	Kingston K7L 4V1	Sep 25-18	-
Stoparczyk, George	100.00	276 Phillips Street	Kingston K7M 3A4	Sep 13-18	-
Tenenhouse, Michael	100.00	34 Hollcroft Drive	Kingston K7L 4E8	Sep 24-18	-
Turner, Isabel	100.00	674 Millwood Drive	Kingston K7M 8Z1	Oct 19-18	-
Mulrooney, Dorothy	75.00	22 Algonquin Terrace	Kingston K7M 1V1	Oct 11-18	-
Dizboni, Ali	50.00	1054 Craig Lane	Kingston K7M 7R9	July 19-18	-
Hogan, Brian	50.00	5 Dedrick Drive	Kingston K7M 2V4	Oct 11-18	-
Wowk, Katharine	50.00	849 Wartman Avenue	Kingston K7M 2Y6	July 19-18	-
Reitzel, Brian	25.00	1030 Greenwood Park Drive	Kingston K7K 7C7	Oct 19-18	-
Reitzel, Esther	25.00	1030 Greenwood Park Drive	Kingston K7K 7C7	Oct 19-18	-
Total Donations < / = \$100	<u>2,595.00</u>				<u>0.00</u>
Total Donations > \$100	60,365.00				
Total Donations < / = \$100	<u>2,595.00</u>				
Total Donations	<u>62,960.00</u>				

INDEPENDENT AUDITOR'S REPORT

To John Bolognone, City Clerk of the City of Kingston at the request of Bryan Paterson

Qualified Opinion

We have audited the Financial Statement - Form 4 (the "Report") of Bryan Paterson (the "candidate") for the period from June 25, 2018 to December 31, 2018.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Report for the period June 25, 2018 to December 31, 2018, is prepared in all material respects, in accordance with the reporting provisions of the 2018 Candidate's Guide for Ontario Municipal School Board Elections and the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring the Report reflects the amounts recorded in the accounting records of Bryan Paterson, candidate, in accordance with the accounting procedures established by the 2018 Candidate's Guide for Ontario Municipal School Board Elections and the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit.

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.

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 Report section of our report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the Report 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 qualified opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

The Report is prepared using the accounting policies described in the 2018 Candidate's Guide for Ontario Municipal and School Board Elections and the Municipal Elections Act, 1996. This Report is prepared solely for the use of the City Clerk of the City of Kingston and the Ministry of Municipal Affairs and Housing to evaluate the candidate's compliance with the Municipal Elections Act, 1996. As a result, the Report may not be suitable for another purpose and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our express written consent. Our opinion is not modified in respect of this matter.

Candidate's Responsibilities for the Report

The candidate is responsible for the preparation of the Report in accordance with the reporting provisions of the 2018 Candidate's Guide for Ontario Municipal and School Board Elections and the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report as a whole is 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 Report, 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 candidate's internal control.

Auditor's Responsibilities for the Audit of the Report (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

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 we identify during our audit.

Secker Ross & Perry LLP

Chartered Professional Accountants
Licensed Public Accountants
Kingston, Ontario
February 8, 2019