

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYY	MM	DD
2 0 1 4	0 9	0 3

 to

YYY	MM	DD
2 0 1 4	1 2	3 1

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

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

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name

Paterson

Given Name(s)

Bryan

Name of office for which the candidate sought election

Mayor

Ward name or no. (if any)

Name of Municipality

City of Kingston

Spending limit issued by clerk

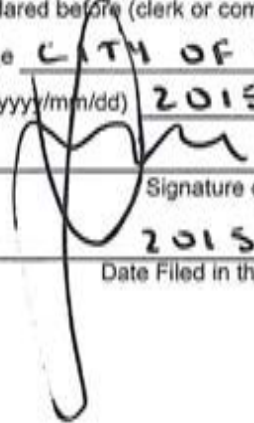
\$ 80,377.30

 I did not accept any contributions or incur any expenses other than the nomination fee. *(Complete Box A and B only)*
Box B: Declaration

I, Bryan Paterson, a candidate in the municipality of Kingston, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the CITY OF KINGSTON

 on (yyy/mm/dd) 2015/03/17

 Signature of Clerk or Commissioner

2015/03/17
Date Filed in the Clerk's Office (yyyy/mm/dd)


 Signature of Candidate

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)	+ \$	<u>68,207.01</u>
Refund of nomination filing fee	+ \$	<u>200.00</u>
Sign deposit refund	+ \$	<u> </u>
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	<u> </u>
Interest earned by campaign bank account	+ \$	<u>5.35</u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Total Campaign Income (Do not include loan)	= \$	<u>68,412.36</u> C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to spending limit**

Nomination filing fee	+ \$	<u>200.00</u>
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	<u> </u>
Advertising	+ \$	<u>18,537.97</u>
Brochures/flyers	+ \$	<u>4,497.37</u>
Signs (including sign deposit)	+ \$	<u>19,274.39</u>
Meetings hosted	+ \$	<u>167.87</u>
Office expenses incurred until voting day	+ \$	<u>2,284.30</u>
Phone and/or Internet expenses incurred until voting day	+ \$	<u>539.99</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>4,993.52</u>
Bank charges incurred until voting day	+ \$	<u>74.18</u>
Interest charged on loan until voting day	+ \$	<u> </u>
Other (provide full details)		
1. <u>Rent</u>	+ \$	<u>7,609.43</u>
2. <u>Insurance</u>	+ \$	<u>594.00</u>
3. _____	+ \$	<u> </u>
Total Expenses subject to spending limit	= \$	<u>58,773.02</u> C2

Expenses not subject to spending limit

Accounting and audit	+ \$	<u>1,500.00</u>
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	<u> </u>
Voting day party/appreciation notices	+ \$	<u>1,199.35</u>
Office expenses incurred after voting day	+ \$	<u> </u>
Phone and/or Internet expenses incurred after voting day	+ \$	<u> </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>274.56</u>
Bank charges incurred after voting day	+ \$	<u>59.70</u>
Interest charged on loan after voting day	+ \$	<u> </u>
Expenses related to recount	+ \$	<u> </u>
Expenses related to controverted election	+ \$	<u> </u>
Expenses related to compliance audit	+ \$	<u> </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Total Expenses not subject to spending limit	= \$	<u>3,033.61</u> C3

Total Campaign Expenses (C2 + C3) = \$ 61,806.63 C4

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>6,605.73</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$		D2
Total (D1 – D2)	= \$	<u>6,605.73</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>6,605.73</u>	
Surplus (or deficit) for the campaign	= \$	<u></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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____.

Name	Full Address	Description of Goods or Services	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total	

Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total 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 Ticket Revenue (2A X 2B) (Include in 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 Revenue (include in Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. _____ + \$ _____

2. _____ + \$ _____

3. _____ + \$ _____

4. _____ + \$ _____

5. _____ + \$ _____

Total Part III Revenue (include 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 in Box C)

= \$ _____

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

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

Professional Designation of Auditor

CPA, CA

Municipality

Kingston

Date (yyyy/mm/dd)

2015/03/09

Contact Information

Last Name

Rider

First Name

Tyler

Licence Number

1-18196

Address

Suite/Unit No.

300

Street No.

4

Street Name

Cataragui Street

City/Town

Kingston

Province

ON

Postal Code

K7K 1Z7

Telephone No. (including area code)

613 544-1517

ext.

Fax No.

613 544-8870

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 78 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.

Bryan Paterson - Campaign Donations greater than \$100.00

TABLE 1

NAME	ADDRESS	AMOUNT
Brooks, Ted	794 Kananaskis Dr, Kingston, K7P 0A8	200.00
Moss, Gillian	9 trillium Crt, Kingston, K7K 6W9	200.00
Paterson, James A	340 Manchester Dr, Newmarket, L3Y6K3	750.00
Stoparczyk George	276 Phillips St, Kingston, K7M 4A4	300.00
Rebelo, Vinicio	5 Gore St Suit 606, Kingston, K7L 0A1	300.00
Rapin J M	94 Lakeshore Blvd, Kingston, K7M 6R5	250.00
Paterson, Heather	340 Manchester Dr, Newmarket, L3Y6K3	750.00
Trainor, Lawrence	697 Rogers Side Rd, Kingston, K7L 4V1	500.00
Palmer, Arnold	211-133 Princess st, Kingston, K7L 1A8	200.00
Brenda Wright	803 Lasalle Blvd, Kingston, K7L4V1	750.00
Barker, Ms Katrina	27 Pembroke St, Kingston, K7L 4N5	750.00
Luttmer, Bernard	14 Glen Edyth Drive Toronto, M4V 2V7	750.00
Johansson, Oskar	3 Bridgeman Ave, Suite 202, Toronto, M5R 3V4	750.00
Stout, Grace	1332 Grace Ave, Kingston K7P 0B9	200.00
Lambert, Cheryl	1506 Butternut Creek Rd Kingston. K7L 5H6	750.00
Allen Robert H	3272 Creekford Rd, Westbrook, , K7P 2Z8	750.00
Ferlon Walter	76 Kenwoods Cir, Kingston, K7K 6Y2	300.00
Gilfillan,Jack	1200 trailhead Place, Kingston, K7M 9H3	250.00
Hartel, Peter	15 Gibson Ave, Kingston, K7L 4R1	200.00
Swan, William	12 St. Lawrence Ave, Kingston, K7L 3T6	250.00
Smith, A Britton	1427 Hwy 2 East, Kingston, On, K7L 4V1	500.00
Lutz, Stephen	141 James St, Kingston, L7K 1Z5	750.00
Bennett Gary H	1251 Lisbon Place, Kingston, K7P 0G5	500.00
Bruce Dr Andrew W	1603-1000 King St W, Kingston, K7M 8H3	250.00
Wowk, Ms Katharine	849 Wartman Ave, Kingston, K7M 2Y6	300.00
Armatage John	817 Blackburn Mews, Kingston, K7P 2N6	250.00
Robinson, Bernie	3791 Princess St, Kingston, K7L 4V2	200.00
Regina Rosen	42 Copperfield Dr. Kingston, K7M 1M4	500.00
Steven Parkes	358 Rosevelt Ave, Ottawa, K2A 1A3	750.00
Ford Heather	2480, Princess St, Kingston, K7M 3G4	200.00
Robinson Michael	27 Macdonnell St, Kingston, K7L 4B6	150.00
Daley Matt	10 Ruskin St, Ottawa, On	700.00
Milons Jen	10 Ruskin St, Ottawa, On	750.00
McDonough Lawrence	368 Chelsea Rd, Kingston, K7M 3Z9	150.00
Conacher Roy r	107 Lakeshore Blvd, Kingston, K7M 6R4	150.00
Stout Grace	1332 Grace Ave, Kingston K7P 0B9	450.00
Karagialis JM	696 Hwy 15, RR2, Kingston, K7L 5H6	200.00
Jeffery Steven K.	1155 Seale Crt, Kingston, K7P 0A8	500.00
Hollywood Christine	766 John Counter Blvd Apt 508, Kingston, K7K 6P1	750.00
Bennett Eric	30 Glencoe Cres, Kingston, K7M 7H2	250.00
Wein Doug	1110 Lincoln Dr, Kingston, K7M 7P4	200.00
Garofalo Ineke	1726 Sunnyside Rd, Kingston, K7L4V4	100.00
Garofalo Ineke	1726 Sunnyside Rd, Kingston, K7L4V4	100.00
Gerretsen John	181 King St W., Kingston, K7L2W7	200.00
Joe Hawkins	607 Macdonnell St, Kingston, K7K 4X2	500.00
		18,500.00

Bryan Paterson - Corporate Donations

TABLE 2

NAME (LEGAL & O/A)	ADDRESS	PRESIDENT or BUSINESS MGR.	CHEQUE SIGNATORY	AMOUNT
Contributions > \$100.00				
127881 Ont Inc, Windmills Cafe,	184 Princess st K7L 1B1	Ed Smith	Ed Smith	99.00
1684594 Ontario Inc.	1471 John Counter Blvd, Suite 301, Kingston, K7M 8S8	Brian Hogan	Brian Hogan	500.00
1829930 Ontario Limited,	803 Lasalle Blvd, Kingston, K7L4V1	John Wright	John Wright	750.00
2360771 Ontario, Inc, O/A Dianns,	195 Ontario Street, K7L 2Y7	Tim Pater	Tim Pater	750.00
681185 Ontario Inc, O/A R. W. Electric	2380 Hwy 38, Kingston, K7P 2Y7	Bob Hodgson	Cheryl Hodgson	500.00
753252 Ontario Inc	Box 335, Kingston, K7L 4W2	Peggy Reid	Peggy Reid	250.00
835297 Ontario Inc.	685 Gardiners Rd, Kingston K7M 3Y4	Bob Wilson	Bob Wilson	500.00
8688290 Canada Inc O/A Speedpro Signs	496 Discovery Ave Unit 7, Kingston, K7K 7E9	Robert Friendship	Robert Friendship	250.00
A Santin Mason Contractor Ltd,	1159 Clyde Cr, Kingston, K7P 2E4	Rob Santin	Rob Santin	400.00
Alma Investments Ltd, Hank Doornekamp,	588 Scotland Rd, Odessa, On K0H 2H0	Hank Doornekamp	Hank Doornekamp	750.00
Akubilit constn Partner Ltd,	8361 Glendon Dr, Mount Bridges, on, N0L 1W0	Don Buchanan	Tim Zavit	750.00
Alex McCoy Plumbing & Heating Ltd,	160 Binnington Cr, Kingston, K7M8N1	Chris McCoy	Chris McCoy	500.00
Anchor Concrete Products Ltd.	1645 Sydenham Rd. Kingston, K7L 4V4	Jeff Bradfield	Jeff Bradfield	750.00
Antonio Mendes Construction,	727 Sheridan St, Kingston. K7P 3E9	Antonio Mendes	Antonio Mendes	500.00
Axon Development Corporation Ltd	16-A Market St. PO box 30, Kingston, K7L 4V6	Margaret Zakos	Margaret Zakos	375.00
Centre	5276 Hinchinbrooke Rd, Hartington, K0H 1W0	Joe Atkinson	Joe Atkinson	200.00
BPE Development Inc	221 Queen St, Kingston, K7K 1B4	Ben Pollin	Ben Pollin	250.00
Brifon Painting Decorating Inc	RR1 Glenburnie, K0H 1S0	Mark Blanchet	Mark Blanchet	200.00
Canada Catering Co. Ltd	844 Division St, Kingston, K7K 4C3	Philip Brown	Allan Kennedy	750.00
CaraCo Development Corp.	PO Box 70, Glenburnie, K0H 1S0	Ann Bloomnestyn	Ann Bloomnestyn	250.00
CJM Property Management,	PO Box 70, Glenburnie, K0H 1S0	Rob Bloomnestyn	Rob Bloomnestyn	250.00
Computer Depot Ltd	699 Gardiners Rd, Kingston, K7M 3Y4	Kevin Sealy	Kevin Sealy	750.00
DITZ Eastern Ontario Ltd Brokerage	366 King St Suite 420, Kingston, K7K 6Y3	Peter Kostagmsa	Peter Kostagmsa	500.00
Edifax Development Co. Ltd	16A Market St, PO box 30, Kingston, K7L 4V6	Margaret Zakos	Margaret Zakos	375.00
EIKON Device Inc	692 McKay St, Kingston, K7M 7G2	Monika Stengela	Monika Stengela	750.00
Four Corners Developments Inc.	3000 Langstaff Rd, Unit 7 Concord, L4K 4R7	Frank Casamattu	Frank Casamattu	500.00
Four Corners Developments Inc.	3000 Langstaff Rd, Unit 7 Concord, L4K 4R7	Frank Casamattu	Frank Casamattu	250.00
Gordon Barr Ltd,	156 Duff St, Kingston, K7K 2L5	Bert Barr	Bert Barr	700.00
Gordon Estate Services Ltd,	490 Discovery Ave Unit 7, Kingston, K7K 7B9	Barry Gordon	Barry Gordon	300.00
GP Property Management Inc	60 Casterton Ave, Kingston, K7M 1R5	Mark Gerretsen	Mark Gerretsen	500.00
Green Acres Inn,	2480, Princess St, Kingston, K7M 3G4	Heather Ford	Heather Ford	200.00
Greene Homes	738A Fortune Cres, Kingston, K7P 2Y3	David Green	David Green	250.00
Harbour Rest Ltd.	53 Younge St, Kingston, K7M 6G4	Elia Anagnostopoulos	Elia Anagnostopoulos	99.00
Hayabusa Fightwear Inc,	677 Innovation Dr #9, Kingston, K7K 7E6	Craig Clement	Craig Clement	200.00
Homestead Land Holdings. Ltd,	80 Johnston St, Kingston, K7L 1X7	A Britton Smith	A Britton Smith	750.00
Hopkins Cormier & Chitty Survey Consults Inc.	634-636 Norris Cr, Kingston, K7P 2R9	Kevin George	Kevin George	250.00
IWIRE Electrical Systems	36 Gretna, Kingston	Austin Marshall	Austin Marshall	250.00
JSM Corporation Ontario, Ltd.	993 Princess St, Kingston	Joe Goregy	Joe Goregy	200.00
K B Homes LTD	110 Railway St, Kingston, K7K2L9	Joe Ruffulo	Joe Ruffulo	300.00
Keystone Properties,	179 Sydenham St, Kingston, K7K 3M1	Jay Abransky	Jay Abransky	250.00
Kimco Steel,	1325 John Counter Blvd, Kingstown, K7L 4W1	Gregg Rosen	Gregg Rosen	750.00

King's Town Development Corp.	PO box 300,Kingston, K7L 4W1	Martin Skolnick	750.00
Kingston Hub Group	395 Princess St. Kingston, r K7L 1B9	Francis Tonge	250.00
Kingston Terminal properties Ltd.	105 Princess St, PO box 1534, Kingston, K7L 5C7	Doug Springer	750.00
Leighton Lands Ltd.	817 Blackburn Mews,Kingston, K7P 2N6	Eric Davies	300.00
Len Corcoran Excavating Ltd.	2212 Sydenham Rd., Elginburg, K0H 1M0	Dan Corcoran	500.00
Lexassist Management Inc.	Suite 200 - 205 Dundas St E, PO Box 234, Belleville K8N 5A2	Namarrá Dobken-George	750.00
Lowen Window Centre.	16 Harvey St, Kingston. K7K 5B9	Roger Rutter	500.00
Marquis Homes, Arques Constn Ltd, Virgil Marques	1259 Gardiners Rd, U1 Kingston, K7P 3J6	Virgil Marques	450.00
Matrix Financial Group	4 Catarqui St Suit 104, Kingston, K7K 1Z7	Randy Clery	200.00
Maurices Masonary & Forming Ltd,	626 Catarqui Woods Dr U9, Kingston, K7P 1T8	Maurice Boehler	250.00
McKercher Bros., Ltd,	2730 Princess St, Kingston, K7P 2W6	Chris Mckercher	300.00
Mort Investments ltd	179 Sydenham St, Kingston, K7K 3M1	Jay Abramsky	250.00
Ontario Sewer & Watermain Constn Assn.	5045 Orbitor Dr, U12, Suite 12, Mississauga, L4V 4V4	Cindy McCarthy	650.00
Petrie Ford	1388 Bath Rd, Kingston K7M4V6	Steve Petrie	250.00
Presland Iron & Steel Ltd.	54 Maple St, Kingston, K7X 5A9	Jeff Preston	300.00
R Paul Martin Const Co Ltd	1473 John Counter Blvd 400, Kingston, K7M 8Z6	Paul Martin	200.00
Realty Source Inc	1225 Gardiners Rd, Suite 102, Kingston, K7P 0G3	Patrick Hully	200.00
Richard H Kizell Ins agency, LTD	204 Princess st Kingston K7L 1B2	Richard Kizell	350.00
Rigney Building Supplies Ltd.	PO box 756 5 Terry Fox Dr, Kingston, K7L 4X6	Claude Sallou	150.00
Rocksolid Properties Inc.	box 29027 RPO Portsmouth, K7M8W8	Elia Anagnostopoulos	200.00
Salamone Masonary Contractors Ltd,	456 Maple Lawn Dr, Glenburnie, K0H 1S0	Mike Salamone	500.00
Secura Financil Group Ltd	1375 Gardiners Rd, Kingston K7P 0L8	Pat Murphy	250.00
Splinter Family Trust Rentals Co.	366 King St, E suite 400, Kingston, K7K 6Y3	Peter Splinter	280.00
Stelmach Property Mgmt Inc.	88 Dufferin Ave, London, N6A 4G4	Troy Stelmach	500.00
Stone And Associates Designer	33 Old Oak Rd, Kingston, K7M 7C3	Brian Stone	750.00
Taylor Auto Mall	2440 Princess St, Kingston, K7M 3G4	Jason Taylor	300.00
Terra Nova Truss,	PO box 178, Glenburnie, Ont, K0H 1S0	Mark Fox	750.00
Traderoute Capital Inc.	130 Kidd Dr, Kingston, K7N 1X8	David Hunniford	750.00
Tyler Marshall Lawncare & Property Mgmt	420 Westgate Crt, Kingston, K7P 0E4	Tyler Marshall	200.00
Varsity Properties, Inc,	337 Barrie St, Kingston, K7K 3S9	A J Keilty	750.00
Walnut Island Retreat Limited,	3 Dianna st, Kingston, K7L 4V1	Peter Walker	200.00
Windmills Rest Cafe,	184 Princess, Kingston, K7L 1B1	Ed Smith	375.00
Windmills Rest Cafe,	184 Princess, Kingston, K7L 1B1	Ed Smith	99.00
			<hr/>
			30,902.00
			<hr/>
Contributions Returned			
681165 Ontario Inc. OIA R. W. Electric	2380 Hwy 38, Kingston, K7P 2Y7	Bob Hodgson	250.00
Four Corners Development Inc.	3000 Langstaff Rd U7 Concord, on L4K 4R7	Frank Casamatta	500.00
Greyfill Homes Ltd.	3000 Langstaff Rd, Unit 7, Concord, On, L4K4R7	David Huniford	500.00
			<hr/>
			1,250.00
			<hr/>
			82,152.00

Total donations > \$100 deposited

INDEPENDENT AUDITORS' REPORT

To John Bolognone, City Clerk of the City of Kingston

We have audited the Financial Statement - Form 4 (the "Report") of Bryan Paterson, candidate, for the period from September 3, 2014 to December 31, 2014. The Report has been prepared by the candidate based on the reporting provisions of the 2014 Candidate's Guide for Ontario Municipal and School Board Elections and the Municipal Elections Act, 1996.

Candidate's Responsibility for the Report

The candidate is responsible for the preparation of the Report in accordance with the reporting provisions of the 2014 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial information contained in the Report 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 information contained in the Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the preparation of the Report 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 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 Report.

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, 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 financial statements reflect the amounts recorded in the accounting records of Bryan Paterson, 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, 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.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Report reflects, in all material respects, the income and expenses for the campaign period from September 3, 2014 to December 31, 2014 and the calculation of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

The Report is prepared using the accounting policies described in the 2014 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.

Secker Ross & Perry LLP

Chartered Accountants
Licensed Public Accountants
Kingston, Ontario
March 11, 2015