

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
2 0 2 2	0 5	0 2

 to

YYYY	MM	DD
2 0 2 2	1 1	0 9

- 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 Garrod	Given Name(s) Bruce
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Office for Which the Candidate Sought Election Regional Councillor	Ward Name or Number (if any)
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Municipality
Township of Uxbridge

Spending Limit General \$19,614.05	Parties and Other Expressions of Appreciation \$	Contribution Limit Contributions from Candidate and Spouse \$8,438.60
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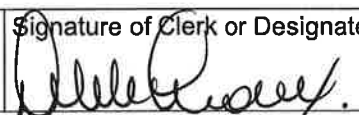
- I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Bruce Garrod, 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

2022/12/22
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>Dec. 23/2022</u>	Time Filed <u>1:15</u>	Initial of Candidate or Agent (if filed in person) <u>BG</u>	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 14,901.37	see Note *
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	see Note *
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
Total Campaign Income (Do not include loan)		= \$ 14,901.37 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)	\$	see Note *
Advertising	\$ 3,647.08	
Brochures/flyers	\$ 3,843.43	
Signs (including sign deposit)	\$ 4,880.18	
Meetings hosted	\$	
Office expenses incurred until voting day	\$	
Phone and/or internet expenses incurred until voting day	\$ 162.38	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	
Bank charges incurred until voting day	\$ 32.05	
Interest charged on loan until voting day	\$	
Other (provide full details)		
1. Vehicle Costs	+ \$ 456.33	
2. Postage	+ \$ 31.19	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
Total Expenses subject to general spending limit	\$ 13,052.64	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		\$	C3
3. Expenses not subject to spending limits			
Accounting and audit		\$	1,977.50
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		\$	see Note *
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		\$	6.95
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		\$	1,984.45 C4
Total Campaign Expenses (C2 + C3 + C4)			= \$ 15,037.09 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>-135.72</u>	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			= \$ -135.72 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	+	\$	5,931.37	✓
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$		see Note *
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).		\$	220.00	✓
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).		\$	8,750.00	see Note * ✓
Less: Ineligible contributions paid 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)	=	\$	14,901.37	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

Name	Address	Date	Amount
Brian Buckles	2300 Concession Rd 7, Uxbridge ON L0C 1A0	15-Sep-22	250.00
Ellnor Cole	1 Caseton Cres, Uxbridge ON L9P 1Z8	15-Sep-22	200.00
Rob Croxall	30 Mill Run Gate, Uxbridge L9P 1R1	15-Aug-22	500.00
John Fisher	172 Concession 7, Uxbridge ON L0C 1A0	15-Sep-22	100.00
Tome Fowle	22 Galloway Crescent, Uxbridge ON L9P 1W8	15-Sep-22	400.00
Carol Gibson	54 Bill Knowles St, Uxbridge ON L9P 0E5	20-Sep-22	100.00
Michael Hortie	3 Milne Crt, Uxbridge ON L9P 1T7	12-Aug-22	500.00
David Jones	47 Bill Knowles St, Uxbridge ON L9P 1Z8	20-Aug-22	100.00
Bob Kirvan	7500 Concession 4, Uxbridge ON L9P 1R1	25-Sep-22	200.00
John McCutcheon	2 Doncliffe Pl, North York ON M4N 2R1	15-Sep-22	100.00
Bruce McMullen	29 Turner Drive, Uxbridge ON L9P 1V4	15-Sep-22	200.00
Barbara Meganny	626-6 Douglas Rd, Uxbridge ON L9P 1S9	22-Sep-22	1,000.00
Ian Morrison	53 Joseph St, Uxbridge ON L9P 1Z3	10-Aug-22	500.00
Dana Porter	2650 Concession 7, Uxbridge ON L0C 1A0	15-Sep-22	500.00
Sharon Simmonds	5549 Concession 7, Uxbridge ON L9P 1R4	20-Oct-22	300.00
Brooke Sutherland	756 Wagg Rd RR 4, Uxbridge ON L9P 1R4	1-Oct-22	250.00
Charles Taylor	3460 Concession 2, Uxbridge ON L9P 0G3	1-Oct-22	100.00
Lisa Walker	751 Reid Rd, Uxbridge ON L9P 1R4	15-Sep-22	500.00
Wynn Walters	44 First Ave, Uxbridge ON L9P 1M4	1-Oct-22	100.00
Eileen Winnington Ball	32 First Ave, Uxbridge ON L9P 1M4	20-Sep-22	150.00
Glenn Weddel	8300 Regional Rd 1, Uxbridge ON L9P 1R2	1-Oct-22	1,000.00
Total Contributions over \$100			7,050.00
Contributions under \$100 - No Receipt Required (no Address)			
Liz Calvin		15-Sep-22	50
Glen Chapman		15-Sep-22	50
George Pratt		16-Sep-22	50
David Taylor		27-Sep-22	50
Cash contribution			20
Total Contributions under \$100			220
Total Contributions			7,270.00
Other Contributions (services and goods)			
Website Design			1200
Social Media management			500
			1,700.00
Total Cash contributions and services donated			8,970.00
Bruce Contributions			5,931.37
			14,901.37

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

CPA, CA, LPA

Municipality

Township of Uxbridge

Date (yyyy/mm/dd)

2022/12/19

Contact Information

Last Name or Single Name

Reilly

Given Name(s)

Robert Bruce

Licence Number

1-13794

Address

Suite/Unit Number

Street Number

1

Street Name

Brock St West

Municipality

Uxbridge

Province

Ontario

Postal Code

L9P 1P6

Telephone Number

905-852-0000

Email Address

bruce@reillybackllp.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.

Reilly Back LLP
1 Brock St. W.
Uxbridge, ON L9P 1P6
Tel: 905-474-1110
Fax: 1-866-262-0072

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Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Clerk of the Township of Uxbridge

Qualified Opinion

We have audited the Financial Statement - Form 4 of Bruce Garrod (the "Candidate"), for the campaign period from May 2, 2022, to November 9, 2022, relating to the election held on October 24, 2022, which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit. The financial information has been prepared by the Candidate, in accordance with the accounting requirements of sections 88.8 through 88.32 of the Municipal Elections Act, 1996.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the income and expenses of the campaign period from May 1, 2022 to November 9, 2022 and the calculation of surplus or deficit in accordance with the accounting requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996. Therefore, we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit. Our audit opinion on the financial statements for the period ended November 9, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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

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 provisions of sections 88.8 through 88.32 of the Municipals Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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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 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.

Reilly Back, LLP

Reilly Back LLP
Licensed Public Accountants
Uxbridge, Ontario
December 22, 2022