



Financial Statement - Auditor's Report
Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

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) 2 0 1 8 | 0 7 | 1 2 to 2 0 1 8 | 1 1 | 2 6

- 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: Mathieson
Given Name(s): Dan
Office for which the candidate sought election: Mayor
Ward name or no. (if any):
Municipality: City of Stratford
Spending Limit - General: \$ 27,518.35
Spending Limit - Parties and Other Expressions of Appreciation: \$ 2,751.84

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

Box B: Declaration

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

Handwritten signature of Dan Mathieson
Signature of Candidate

March 22, 2019
Date (yyyy/mm/dd)

Table with 4 columns: Date Filed (2019/03/25), Time Filed (1:10pm), Initial of Candidate or Agent (initials), Signature of Clerk or Designate (handwritten signature)

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)	+ \$	28,728.01
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)	= \$	28,728.01 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)	+ \$	_____
Advertising	+ \$	19,205.70
Brochures/flyers	+ \$	2,966.25
Signs (including sign deposit)	+ \$	2,187.68
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	253.42
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	40.68
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	24,653.73 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	+ \$	378.55	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	678.01	
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	+ \$	4.95	
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	= \$	1,061.51	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **25,715.24** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	3,012.77	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	3,012.77	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	3,000.00	
Surplus (or deficit) for the campaign	= \$	12.77	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	+ \$ 3,000.00
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).	\$ _____
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).	\$ 25,728.01
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)	= \$ 28,728.01 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
See attached list			25,050.00	
Total			25,050.00	

Additional information is listed on separate supplementary attachment

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 \$
Heidi Culliton	48 Windemere Crescent Stratford, Ontario N5A 6A7	Food and beverages for fundraising event	2018/09/06	678.01
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	678.01

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) **\$ 25,728.01 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 \$

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 \$
<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 Dan Mathieson For Mayor, Fundraiser

Date of event/activity (yyyy/mm/dd) 2018/09/06

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)			= \$ <u>0</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)			= \$ <u></u>

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)			= \$ <u></u>

Part IV – Expenses related to fundraising event or activity

Provide details

1. Food and beverages	+	\$	678.01
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
6.	+	\$	
7.	+	\$	
8.	+	\$	
Total Part IV Expenses (include under Expenses in Box C)			= \$ <u>678.01</u>

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

Stratford, Ontario

Date (yyyy/mm/dd)

March 22, 2019

Contact Information

Last Name or Single Name

Pearce

Given Name(s)

Craig

Licence Number

3-31379

Address

Suite/Unit No.

Street No.

168

Street Name

Ontario Street

Municipality

Stratford

Province

Ontario

Postal Code

N5A 3H4

Telephone No. (including area code)

519 273-4145

Email Address

cpearce@mitchellpearce.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.

Dan Mathieson Campaign

Supplemental Schedule - Table 1:
Monetary Contributions From Individuals Other Than Candidate Or Spouse

Name	Full Address	Date Received	Amount Received
Frank Mathieson	124 Avon Street Stratford, Ontario N5A 5N7	4-Sep-2018	100.00
Timothy MacDonald	11 Hamilton Street Stratford, Ontario N5A 4Y9	4-Sep-2018	1,200.00
Stephen Mitchell	80 Kenner Crescent Stratford, Ontario N5A 7H2	4-Sep-2018	200.00
K Chip Vallis	57 James Street Stratford, Ontario N5A 5H9	4-Sep-2018	500.00
Breen Bentley	99 Ontario Street Stratford, Ontario N5A 3H1	7-Sep-2018	1,200.00
Joanne Young	151 Whitelock Street Stratford, Ontario N5A 1T2	7-Sep-2018	750.00
Wayne Young	151 Whitelock Street Stratford, Ontario N5A 1T2	7-Sep-2018	750.00
Sid Creek	155 Easson Street Stratford, Ontario N5A 1N6	7-Sep-2018	100.00
Colleen Mathieson	212 Whitelock Street Stratford, Ontario N5A 7J4	7-Sep-2018	100.00
Beverly (Bud) Graper	198 Long Drive Stratford, Ontario N5A 7Y7	7-Sep-2018	100.00
Helen Fulton	158 Perth Street Stratford, Ontario N5A 3Y4	7-Sep-2018	200.00
Franklin Famme	40 Eagle Drive Stratford, Ontario N5A 7Y8	7-Sep-2018	200.00
Grace Coelho-Kant	41 Oakdale Avenue Stratford, Ontario N5A 7W3	7-Sep-2018	200.00
Loretta Shannon	95 Glendon Road Stratford, Ontario N5A 5B2	7-Sep-2018	200.00
Paul Hayman	21446 Denfield Road, RR 41 London, Ontario N6H 5L2	7-Sep-2018	250.00
Janet Culliton	191 Cobourg Street Stratford, Ontario N5A 3E9	7-Sep-2018	300.00
John Wolfe	29 Diana Court Stratford, Ontario N5A 5A9	7-Sep-2018	400.00
Scott Rocher	82 William Street, S.S. 1 Mitchell, Ontario N0K 1N0	7-Sep-2018	400.00
Naomi Lange	171 Avon Street Stratford, Ontario N5A 5N9	7-Sep-2018	500.00
Jeff Keller	335 Briarhill Drive Stratford, Ontario N5A 7W6	7-Sep-2018	500.00
Warren Riehl	175 Avon Street Stratford, Ontario N5A 5N9	7-Sep-2018	500.00
Debra Davis	3186 Perth Road 163 Fullarton, Ontario N0K 1H0	7-Sep-2018	500.00
Thomas Hamza	217 Water Street Stratford, Ontario N5A 3C7	7-Sep-2018	500.00
Jeff Iacobellis	110 Waddell Street Stratford, Ontario N5A 6K4	7-Sep-2018	500.00
Marc Johnstone	62 Avon Street Stratford, Ontario N5A 5N4	7-Sep-2018	750.00
Kimberley Graham	285 Briarhill Drive Stratford, Ontario N5A 7T1	7-Sep-2018	750.00
Steve Dekok	137 Sir Adam Beck Road Stratford, Ontario N5A 8C2	7-Sep-2018	1,000.00
Douglas MacDougald	358 William Street Stratford, Ontario N5A 4Y5	7-Sep-2018	1,000.00
Dennis DesRosiers	14 Stave Crescent Richmond Hill, Ontario L4C 9K4	7-Sep-2018	1,000.00
Keith Culliton	298 Hibernia Street Stratford, Ontario N5A 5W1	7-Sep-2018	1,200.00
John Strickland	53 Sir Adam Beck Road Stratford, Ontario N5A 8B8	7-Sep-2018	1,200.00
Lori Belanger	54 Elizabeth Street Stratford, Ontario N5A 4Z2	7-Sep-2018	1,200.00
Christopher McGregor	588 Emily Street St. Marys, Ontario N4X 1C4	7-Sep-2018	1,200.00
Peter Maranger	20 Jones Street Stratford, Ontario N5A 6G6	7-Sep-2018	1,200.00
Tim Culliton	48 Windemere Crescent Stratford, Ontario N5A 6A7	7-Sep-2018	1,200.00
Elaine Steed	158 John Street N. Stratford, Ontario N5A 6L1	29-Sep-2018	500.00
Jo Ann Hayter	136 Ontario Street, Apt. 206 Stratford, Ontario N5A 7Y4	29-Sep-2018	500.00
Jacquelynn McCourt	325 Main Street, RR# 2 Atwood, Ontario N0G 1B0	29-Sep-2018	500.00
Jeff Carruthers	141 Norman Street Stratford, Ontario N5A 5S1	29-Sep-2018	500.00
David Peterson	8 Gibson Avenue Toronto, Ontario M5R 1T5	29-Sep-2018	1,200.00
			<u>25,050.00</u>

INDEPENDENT AUDITORS' REPORT
MUNICIPAL ELECTIONS ACT (Section 88.25)

To: Joan Thomson, Clerk, City of Stratford

We have audited the Financial Statement - Form 4, including the Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit of Dan Mathieson, Candidate, for the campaign period from July 12, 2018 to November 26, 2018 relating to the election held October 22, 2018.

Candidate's Responsibility for the Financial Statements

Dan Mathieson, candidate, is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements 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. 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 statements.

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

INDEPENDENT AUDITORS' REPORT - continued

Basis for Qualified Opinion

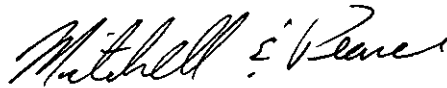
Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and income and expenses. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Dan Mathieson, 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/deficit.

Qualified Opinion

In our opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at November 26, 2018 and the income and expenses for the campaign period from July 12, 2018 to November 26, 2018 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Other Matter

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.



Mitchell & Pearce Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by
the Chartered Professional Accountants of Ontario

March 22, 2019
Stratford, Ontario