

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	6	2

~~to~~

YYYY	MM	DD
3	1	2

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election) *2022, 26 M, 2022, 31 A*
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

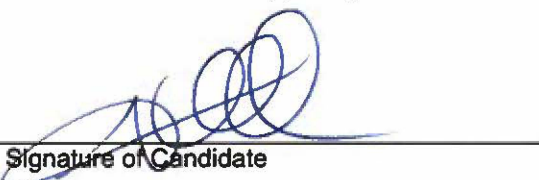
Candidate's name as shown on the ballot		
Last Name or Single Name Marshall	Given Name(s) Gerald (Gerry) William	
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any) N/A	
Municipality Barrie		
Spending Limit General \$94,874.90	Parties and Other Expressions of Appreciation \$9,487.49	Contribution Limit Contributions from Candidate and Spouse \$25,000.00

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

Box B: Declaration

I, Gerry Marshall, 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

2023/03/31
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <i>2023/03/31</i>	Time Filed <i>8:46 am</i>	Initial of Candidate or Agent (if filed in person) <i>GM</i>	Signature of Clerk or Designate <i>Pam McArthur</i>
--	------------------------------	---	--

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)	+ \$	19,596.20
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.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)

= \$ 19,596.20 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)

	\$	
Advertising	+ \$	11,426.99
Brochures/flyers	+ \$	2,081.15
Signs (including sign deposit)	+ \$	2,881.50
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	498.72
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	233.56
Interest charged on loan until voting day	+ \$	

Other (provide full details)

1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 17,121.92 C2

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

1. Election night - Setup/tear down	+ \$	533.93
-------------------------------------	------	--------

2. Election night - Rental	+ \$	120.00	
3. Election night - Food and beverage	+ \$	125.35	
4. _____	+ \$		
5. _____	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	779.28	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,695.00	
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	+ \$		
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	= \$	1,695.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 19,596.20 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$		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		= \$	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	\$ 15,149.25
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$
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).	+ \$ 50.00
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).	+ \$ 4,396.95
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)	= \$ 19,596.20 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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
CYNTHIA GARVEY	185 HANMER ST. W, BARRIE ON, L4N 7J9	2022/08/24	150.00	
PHILLIP RUBINOFF	UNIT#4 - 150 CONNIE CRESCENT, CONCORD ON, L4K 1L9	2022/09/21	200.00	
STEPHEN SPERLING	300-80 BRADFORD ST., BARRIE, ON L4N 6S7	2022/09/21	500.00	
BILL MARSHALL	28 STUART AVE., BARRIE ON, L4M 0A2	2022/09/24	1,200.00	
JOHN ARRUDA	63 WIDGEON ST., BARRIE ON, L4N 8W5	2022/10/22	311.95	
Total			2,361.95	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: 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 (\$)
John Ironside	310 Innisfil St., Barrie ON, L4N 3G3	Video clips	2022/09/08	1,200.00
Cynthia Garvey	185 Hanmer St., Barrie ON, L4N 7J9	Campaign shirts	2022/10/13	300.00
Steve Moreau	Unit A - 55 Adelaide St., Barrie ON, L4N 3T4	Advertisement	2022/09/27	535.00
Total				2,035.00

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 4,396.95 1B

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 _____ **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

CHARTERED PROFESSIONAL ACCOUNTANT

Municipality BARRIE	Date (yyyy/mm/dd) 2023/03/28
------------------------	---------------------------------

Contact Information

Last Name or Single Name TUNSTALL	Given Name(s) TRENT	Licence Number 1-16835
--------------------------------------	------------------------	---------------------------

Address

Suite/Unit Number UNIT 2	Street Number 660	Street Name BAYVIEW DRIVE
-----------------------------	----------------------	------------------------------

Municipality BARRIE	Province ON	Postal Code L4N 9P5
------------------------	----------------	------------------------

Telephone Number 705-739-7566	Email Address TRENT.TUNSTALL@SSLGROUP.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.

INDEPENDENT AUDITORS' REPORT

Municipal Elections Act, 1996 (Section 88.25)

To the Ontario Ministry of Municipal Affairs

Opinion

We have audited the accompanying Statement of Campaign income and expenses, the Statement of Determination of Surplus or Deficit and Disposition of surplus and the related schedules of Gerald Marshall, the candidate, for the campaign period May 5, 2022 to December 31, 2022, relating to the election held during 2022. These statements are the responsibility of Gerald Marshall, the candidate. Our responsibility is to express an opinion on these statements based on our audit.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying statements and schedules present fairly, in all material respects, the results of the campaign of Gerald Marshall, the candidate, for the period May 5, 2022 to December 31, 2022 in accordance with the Candidates' Guide for Ontario municipal council and school board elections and the Municipal Elections Act 1996.

Basis for Qualified Opinion

In common with many soliciting organizations, the Organization derives revenue from contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these contributions was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Gerald Marshall 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 opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing Gerald Marshall's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Gerald Marshall or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Gerald Marshall's financial reporting process.