

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 7 | 2 0 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 1 2 | 3 1 |

- 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 MCCANN | Given Name(s) MIKE |
| Office for Which the Candidate Sought Election MAYOR | Ward Name or Number (if any) |
| Municipality CITY OF BARRIE | |
| Spending Limit General \$90,000.00 94,874.90 | Parties and Other Expressions of Appreciation \$1,200.00 9,487.49 |
| Contribution Limit Contributions from Candidate and Spouse \$15,000.00 25,000 | |

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

Box B: Declaration

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

Mike McCann

Signature of Candidate

March 14, 2023

Date (yyyy/mm/dd)

| | | | |
|---------------------------------------|-----------------------|--|--|
| Date Filed (yyyy/mm/dd) 2023/03/29 | Time Filed 3:39 PM | Initial of Candidate or Agent (if filed in person) | Signature of Clerk or Designate <i>Megan Walker</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) | + \$ 40,630.00 |
| 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. Office Space (Sep-Oct) | + \$ 4,000.00 |
| 2. _____ | + \$ _____ |
| 3. _____ | + \$ _____ |
| 4. _____ | + \$ _____ |
| 5. _____ | + \$ _____ |
| 6. _____ | + \$ _____ |

Total Campaign Income (Do not include loan) = \$ 44,630.00 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 | + \$ 9,235.40 |
| Brochures/flyers | + \$ 7,826.38 |
| Signs (including sign deposit) | + \$ 5,500.00 |
| Meetings hosted | + \$ _____ |
| Office expenses incurred until voting day | + \$ 16,437.84 |
| Phone and/or internet expenses incurred until voting day | + \$ 4,130.00 |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ _____ |
| Bank charges incurred until voting day | + \$ 789.02 |
| Interest charged on loan until voting day | + \$ _____ |

Other (provide full details)

| | |
|----------|------------|
| 1. _____ | + \$ _____ |
| 2. _____ | + \$ _____ |
| 3. _____ | + \$ _____ |
| 4. _____ | + \$ _____ |
| 5. _____ | + \$ _____ |
| 6. _____ | + \$ _____ |

Total Expenses subject to general spending limit = \$ 43,918.64 C2

2. 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 |

3. Expenses not subject to spending limits

| | | | |
|---|-------|------|-----------|
| Accounting and audit | _____ | + \$ | _____ |
| 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 | | = \$ | C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ 43,918.64 C5

Box D: Calculation of Surplus or Deficit

| | | | |
|---|------|--------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 711.36 | D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | - \$ | 711.36 | |
| 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 | \$ | 15,000.00 |
| 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). | + \$ | |
| 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). | + \$ | 25,630.00 |
| 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) | = \$ | 40,630.00 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

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 CITY OF BARRIE | Date (yyyy/mm/dd) 2023/03/09 |
|--------------------------------|---------------------------------|

Contact Information

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

Address

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

| | | |
|--------------------------------|---------------------|------------------------|
| Municipality CITY OF BARRIE | Province ONTARIO | 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.

**MIKE MCCANN CAMPAIGN
DONATION SUMMARY**

| Donee | Address | Donation Type | Donation Date | Amount |
|--|--|----------------------|----------------------|------------------|
| c Wendy Halbert | 107-8 Dovercourt Road, Toronto ON, M6J 0B6 | Cheque | 2022-08-08 | 1,200.00 |
| c Donald Pratt | 27 Clapperton St., Suite 300, Barrie ON, L4M 3E6 | Cheque | 2022-08-30 | 1,200.00 |
| c Jason Filke | PO Box 28043 Wellington Plaza, Barrie ON L4N 7W1 | E-Transfer | 2022-09-08 | 1,200.00 |
| c Matthew Silverburg | 8 Dovercourt Road, Toronto ON, M6J 0B6 | Cheque | 2022-09-10 | 1,200.00 |
| c Tran, Thong | 28 Majesty Boulevard, Barrie ON, L4M 7K3 | Credit card | 2022-09-23 | 1,000.00 |
| c Battaglia, Darick | 431 Huronia Road, Unit 2, Barrie ON L4N 9B3 | Credit card | 2022-09-23 | 500.00 |
| c Busch, Craig | 16 Bingham Court, Barrie ON, L4N 8M1 | Credit card | 2022-09-25 | 1,000.00 |
| c Melchior, Dino | 299 Lakeshore Drive, Barrie ON, L4N 7Y9 | Credit card | 2022-09-28 | 400.00 |
| c Roher, Jeffrey | 753 Briar Hill Avenue, Toronto ON, M6B 1L7 | Credit card | 2022-10-03 | 6,000.00 |
| c Forfar, David | 47 Sophia Street East, Barrie ON, L4M 1Y5 | Credit card | 2022-10-04 | 1,200.00 |
| c Pratt, Bradley | 5 Bridle Trail, Midhurst ON, L9X 0J9 | Credit card | 2022-10-06 | 1,200.00 |
| c Wilson, Wayne | 1507 French Rd, Tiny ON, L0L 1P1 | Credit card | 2022-10-17 | 1,180.00 |
| c Dale, Brittany | 69 Riverdale Drive, Wasaga Beach ON, L9Z 1G1 | Credit card | 2022-10-18 | 500.00 |
| c Nash, Sheryl | 54 Fieldnest Crescent, Whitby ON, L1R 1Z6 | Credit card | 2022-10-18 | 500.00 |
| c Savino, Gerard | 215 Heathwood Heights Drive, Aurora ON, L4G 4X7 | Credit card | 2022-10-18 | 500.00 |
| c Bray, Leigh-Ann | 21 Vallance Way, Whitby ON, L1M 0E7 | Credit card | 2022-10-18 | 500.00 |
| c Melchior, Dino | 299 Lakeshore Drive, Barrie ON, L4N 7Y9 | Credit card | 2022-10-18 | 400.00 |
| c D'Orazio Alexander | 15 Baleberry Crescent, Toronto ON, M9P 3L1 | Credit card | 2022-10-19 | 1,200.00 |
| c D'Orazio Lauren | 15 Baleberry Crescent, Toronto ON, M9P 3L1 | Credit card | 2022-10-19 | 1,200.00 |
| c Lawton, Eric | 11 Hogan Court, Barrie ON, L4M 6W7 | Credit card | 2022-10-19 | 500.00 |
| c Hansen, Heljar | 35 Worsley St., Barrie ON, L4M 1L7 | Credit card | 2022-10-21 | 400.00 |
| c Mitchell Goldhar | 3200 Hwy 7, Concord ON, L4K 5Z5 | Cheque | 2022-10-03 | 1,200.00 |
| c Peter Moore | 1881 Quantz Cres, Innisfil ON, L9S 1X2 | Cheque | 2022-10-27 | 250.00 |
| c Scott Elliot | 15 Sarjeant Dr., Barrie ON, L4N 4V9 | Cheque | 2022-10-27 | 1,200.00 |
| Total monetary donations received >\$100 | | | | 25,630.00 |

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 Mike McCann, the candidate, for the campaign period July 20, 2022 to December 31, 2022, relating to the election held during 2022. These statements are the responsibility of Mike McCann, 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 Mike McCann, the candidate, for the period July 20, 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 Mike McCann 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 Mike McCann'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 Mike McCann or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Mike McCann's financial reporting process.

Auditors' 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 auditors' 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 Mike McCann's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Mike McCann's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Mike McCann to cease to continue as a going concern.
- 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.

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.

Smith, Sykes, Leeper & Tunstall LLP

**CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants**

Barrie, Ontario.
March 14, 2023.