

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 9 |

 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 Greenlaw | Given Name(s) Randy |
| Office for Which the Candidate Sought Election Mayor | Ward Name or Number (if any) |

| | | |
|--|---|--|
| Municipality Oro-Medonte | | |
| Spending Limit General \$24,334.25 | Parties and Other Expressions of Appreciation \$2,433.43 | Contribution Limit Contributions from Candidate and Spouse \$11,461.00 |

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

Box B: Declaration

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

Randy Greenlaw (Mar 29, 2023 04:50 EDT)

Signature of Candidate

2023/03/27

Date (yyyy/mm/dd)

| | | | |
|---------------------------------------|--------------------------|--|-------------------------------------|
| Date Filed (yyyy/mm/dd) 2023/03/29 | Time Filed 12:27 p.m. | Initial of Candidate or Agent (if filed in person) | Signature of Clerk or Designate |
|---------------------------------------|--------------------------|--|-------------------------------------|

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) | + \$ | 23,055.00 | |
| 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. _____ | + \$ | | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |
| 4. _____ | + \$ | | |
| 5. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Campaign Income (Do not include loan) | | | = \$ 23,055.00 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 | + \$ | 2,359.00 | |
| Brochures/flyers | + \$ | 4,033.00 | |
| Signs (including sign deposit) | + \$ | 13,453.00 | |
| Meetings hosted | + \$ | 251.00 | |
| Office expenses incurred until voting day | + \$ | 188.00 | |
| Phone and/or internet expenses incurred until voting day | + \$ | | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | | |
| Bank charges incurred until voting day | + \$ | | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. Web and Internet | + \$ | 548.00 | |
| 2. _____ | + \$ | | |
| 3. _____ | + \$ | | |
| 4. _____ | + \$ | | |
| 5. _____ | + \$ | | |
| 6. _____ | + \$ | | |
| Total Expenses subject to general spending limit | | | = \$ 20,832.00 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 | | + \$ | 4,836.00 |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | | + \$ | _____ |
| Office expenses incurred after voting day | | + \$ | 83.00 |
| Phone and/or internet expenses incurred after voting day | | + \$ | _____ |
| Salaries, benefits, honoraria, professional fees incurred after voting day | | + \$ | _____ |
| Bank charges incurred after voting day | | + \$ | 84.00 |
| 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 | | = \$ | 5,003.00 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **25,835.00 C5**

Box D: Calculation of Surplus or Deficit

| | | | | |
|---|--|------|------------------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | | + \$ | -2,780.00 | 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 | | = \$ | -2,780.00 | 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 | + \$ | 3,800.00 | |
| 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). | + \$ | 1,765.00 | |
| 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). | + \$ | 17,490.00 | |
| 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) | = \$ | 23,055.00 | 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

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 (\$) |
|----------------------------|--------------|-------------------------------|----------------------|--|
| See attached for breakdown | | | 17,490.00 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | 17,490.00 | |

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 (\$) |
|--------------|--------------|----------------------------------|-------------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

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)** \$ 17,490.00 **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 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

Chartered Professional Accountants (CPA)

| | |
|---------------------------------|---------------------------------|
| Municipality City of Markham | Date (yyyy/mm/dd) 2023/03/28 |
|---------------------------------|---------------------------------|

Contact Information

| | | |
|----------------------------------|----------------------|---------------------------|
| Last Name or Single Name Vick | Given Name(s) Vij | Licence Number 1-18164 |
|----------------------------------|----------------------|---------------------------|

Address

| | | |
|--------------------------|----------------------|---------------------------------|
| Suite/Unit Number 201 | Street Number 100 | Street Name Allstate Parkway |
|--------------------------|----------------------|---------------------------------|

| | | |
|-------------------------|---------------------|------------------------|
| Municipality Markham | Province Ontario | Postal Code L3R 6H3 |
|-------------------------|---------------------|------------------------|

| | |
|----------------------------------|--------------------------------------|
| Telephone Number 905-415-2511 | Email Address political@nvsvca.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.

Schedule 1: Contributions and Tax Receipt Form Reconciliation

Part 1 - Contributions

| | |
|---|------------------|
| Contributions excluding fund-raising events | 23,055.00 |
| Contributions from fund-raising events | - |
| Total Contributions | 23,055.00 |
| Contributions from a single source greater than \$100 | 17,490.00 |
| From anonymous sources | - |
| Paid or payable to the Contributors or Clerk | - |

Part 2 - List of Contributors Whose Contributions Totaled More Than \$100

| First Name | Last Name | Address | Date Received | Amount | Amount Returned |
|-------------|-------------------|---|---------------|----------|-----------------|
| Allan | Baker | 638 HORSESHOE VALLEY RD E, COLD WATER, ON, L0K 1E0 | 2022-09-17 | 200.00 | |
| Ann | Herbert-Honeywood | 242 LINE 7 S ORO-MEDONTE ON L0L2E0 | 2022-09-09 | 200.00 | |
| Bernard | Keating | 5 Spearin Ct Barrie ON L4M 4C8 | 2022-09-18 | 500.00 | |
| Beverly | Pope | 2417 Bass Lake Sideroad E ORO-MEDONTE ON L0L1T0 | 2022-10-25 | 200.00 | |
| Bruce | McCartney | 26 WINDFIELDS DR W TORONTO ON M4W2P7 | 2022-09-10 | 500.00 | |
| Civi | Jacobsen | 2765 Line 11 N Oro-Medonte ON L0L 1T0 | 2022-09-01 | 150.00 | |
| Cristina | Pontet | 33 MAPLEWOOD PKY MISSISSAUGA ON L5L3E9 | 2022-09-28 | 250.00 | |
| Dean J | Blain | 73 EIGHT MILE POINT RD TORONTO ON M4G0A2 | 2022-09-29 | 190.00 | |
| Diane | Gillis | 26 MYRTLE AVE TORONTO ON M9B3E7 | 2022-09-16 | 200.00 | |
| Douglas S | Moles | 1993 LINE 8 N ORO-MEDONTE ON L0L2E0 | 2022-09-21 | 500.00 | |
| Dr Robert | Hekkenberg | 15 BARRIE TERR BARRIE ON L4M0H9 | 2022-10-23 | 500.00 | |
| Dr. Anne | Golden | 150 Heath St W, Suite 1204 Toronto ON M4V 2Y4 | 2022-09-10 | 300.00 | |
| Gary | Dunn | 73 Scarlett Line Hillsdale ON L0L 1V0 | 2022-10-24 | 250.00 | |
| Glenn | Stringer | 39 PUGSLEY LANE ORO-MEDONTE ON L0L1T0 | 2022-10-04 | 200.00 | |
| Jeremy D | Young | 1A GREEN MOUNTAIN CRT ORO-MEDONTE ON 0 | 2022-10-21 | 500.00 | |
| Joanne | Scharf | 2002 LINE 9 N ORO-MEDONTE ON L0L2L0 | 2022-09-16 | 300.00 | |
| Joanne | Scharf | 2002 Line 9 N ORO-MEDONTE ON L0L1T0 | 2022-11-07 | 200.00 | |
| Kathryn | Henkenhaf | 55 HIGH VISTA DR BARRIE ON L4M4Y8 | 2022-09-21 | 250.00 | |
| Kenneth | Crawford | 985 LINE 7 S ORO-MEDONTE ON L0L1T0 | 2022-09-26 | 300.00 | |
| Kim D | Pressnail | 173 PARKSIDE DR ORO-MEDONTE ON L0L1T0 | 2022-08-31 | 1,200.00 | |
| Klaus | Kuch | 633 15/16 SIDERD W ORO ON L0L2X0 | 2022-09-02 | 300.00 | |
| Leslie I | Kirsh | 137 MOON POINT DR THORNHILL ON L4J3P2 | 2022-09-06 | 150.00 | |
| Lisa | Veitch | 114 Highland Dr Oro-Medonte ON L0L 2L0 | 2022-09-17 | 1,200.00 | |
| Lori & Bill | Hutcheson | 17 TRILLIUM TRAIL COLDWATER ON L0K1E0 | 2022-08-12 | 1,200.00 | |
| Lynne M | Melnyk | 1305 SCARLETT LINE ELMVALE ON L0L1P0 | 2022-10-22 | 200.00 | |
| Michael S | Higgins | 26 WINDFIELDS DR W TORONTO ON M4W2P7 | 2022-09-10 | 1,000.00 | |
| Paul | Dewaele | 51 ROBINSON ST ORO-MEDONTE ON L0L1T0 | 2022-09-18 | 1,200.00 | |
| Paul | Sanderson | 2251 LAKESHORE RD E ORO-MEDONTE ON L0L1T0 | 2022-11-07 | 300.00 | |
| Philip | Hall | 10 MAPLE RIDGE RD ORO-MEDONTE ON L0L2L0 | 2022-10-22 | 200.00 | |
| Phyllis L | Fletcher | 15 OAKMONT AVE ORO-MEDONTE ON L0L2L0 | 2022-09-20 | 150.00 | |
| Roman | Dobrowlolsky | 2370 LAKESHORE RD E MISSISSAUGA ON L5A3L4 | 2022-09-01 | 200.00 | |
| Sandy | Agnew | 1305 SCARLETT LINE ELMVALE ON L0L1P0 | 2022-09-22 | 1,100.00 | |
| Sheila | Craig | 3615 PENETANGUISHENE RD BARRIE ON L4M4Y8 | 2022-10-04 | 1,000.00 | |
| Sonia A | Faryna | 50 LANDSCAPE DR ORO-MEDONTE ON L0L2L0 | 2022-09-27 | 150.00 | |
| Suzanne P | Robillard | 3 ANNWOOD COPSE ORO-MEDONTE ON L0L1T0 | 2022-09-29 | 400.00 | |
| Tom | Kurtz | 61 CATHEDRAL PINES BARRIE ON L4M4Y8 | 2022-10-20 | 500.00 | |
| Wendy | Smith | 99 EIGHT MILE POINT RD TORONTO ON L0L2L0 | 2022-09-29 | 150.00 | |
| Zhiyuan | Xiao (Charles) | C/O Treehaven Golf Course, 135 Line 10 S Oro-Medonte ON | 2022-09-21 | 1,200.00 | |
| | | | | | |
| | | | | | |
| | | | | | |

Total Amount of Contributions from a single source greater than \$100

17,490.00

INDEPENDENT AUDITOR'S REPORT

PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996

To Town Clerk and Returning Officer, **Township of Oro-Medonte**

Qualified Opinion

We have audited the Financial Statement- (Form 4) of Randy Greenlaw, City of Township of Oro-Medonte Mayor Campaign for period from July 29, 2022, to December 31, 2022, relating to the election held on October 24, 2022, including Box C: Statement of Campaign Income & Expense and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by Randy Greenlaw, the candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the records as described in the Basis of Qualified Opinion paragraph, these accompanying financial statements present fairly, in all material respects, the income and expenses of the campaign period from July 29, 2022, to December 31, 2022, and the calculation of surplus or deficit in accordance with the accounting treatment described by the section 88.22 of *Municipal Elections Act 1996*.

Basis for Qualified Opinion

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 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 that the financial statements reflect the amounts recorded in the accounting records of Randy Greenlaw, candidate, in accordance with the accounting procedures established by the *Municipal Elections Act, 1996* and we was not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit

Basis of Accounting

Without modifying our qualified opinion, we draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the *Municipal Elections Act, 1996*, and as a result, the financial statement may not be suitable for another purpose.

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

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of section 88.25 of the Municipal Elections Act, 1996 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. Those charged with governance are responsible for overseeing the Company's financial reporting process.

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 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 Company entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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. I also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

NVS Professional Corporation

NVS Professional Corporation
Chartered Professional Accountants
Authorized to Practise Public Accounting by the
Chartered Professional Accountants of Ontario
Markham, Ontario

March 28, 2023