



ANNUAL REPORT 2009/2010

Report by the Chief Electoral Officer of Ontario



Elections Ontario

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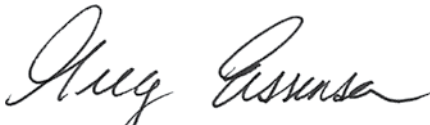
August 1, 2011

The Honourable Steve Peters
Speaker of the Legislative Assembly
Room 180, Legislative Building
Queen's Park
Toronto, Ontario
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Dear Mr. Speaker:

It is my pleasure to submit the annual report covering the affairs of my office under the *Election Act* and the *Election Finances Act* during the 2009 / 2010 fiscal year. In this period, my office has undertaken the steps necessary to prepare Elections Ontario for the 2011 general election and transform the agency into a modern and responsive public body.

Yours sincerely



Greg Essensa
Chief Electoral Officer

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A MESSAGE FROM THE CHIEF ELECTORAL OFFICER



The countdown to the next general provincial election is on! When electors go to cast their ballots, they will benefit from a number of important innovations and changes that occurred this past year. The next election will provide electors with an unprecedented choice over how they vote because of the important changes introduced by Bill 231, the *Election Statute Law Amendment Act*. They will experience even more accessible customer service from Elections Ontario because of the changes the organization has made as a result of the new Accessible Customer Service Standard. As an organization, Elections Ontario will be ready to deliver these services as efficiently as possible because of our focus on project

management, governance and accountability.

2009 – 2010 was an exciting time in election administration in Ontario because for the first time in nearly forty years, the legislature undertook a comprehensive review of Ontario's election laws. In December 2009, the government introduced Bill 231 which helped to modernize our electoral process.

Bill 231, which became the *Election Statute Law Amendment Act* on May 18, 2010, changes the electoral process so that it is more responsive to the needs of Ontario's electors. For example, the new law allows for a special ballot that will allow electors to vote by mail. This initiative will make it easier for overseas military personnel, students and people with mobility issues to cast their ballot. The new law also allows for assistive voting technology to be used in the advance vote so that individuals with disabilities can vote independently and in secret.

The changes that Bill 231 will bring to the electoral process are just one part of a long-term trend that will make elections in Ontario more modern and accessible. Elections Ontario has been working hard to ensure that all electors have the opportunity to exercise their democratic right to vote. This past year, we prepared for the introduction of the new Accessible Customer Service Standard that came into effect for all public sector agencies on January 1, 2010. All of our staff received training on the new requirements and Elections Ontario developed a comprehensive policy that will help us improve our services. Looking forward to the 2011 election, Elections Ontario will provide accessibility training to all 107 Returning Officers and their staff.

A general election is a monumental undertaking that involves over 8.5 million registered electors, almost 75,000 staff and nearly 8,000 voting locations. To help ensure that the 2011 election is run as efficiently as possible, Elections Ontario turned to formalizing our project management processes.

As an independent agency of the Legislative Assembly, Elections Ontario is responsible for fostering a culture of accessibility, integrity and accountability. We spent time this past year focusing on our policy development and implementation. These policies and regulations are designed to ensure transparency in the administration of electoral events. The full suite of changes currently being rolled out at Elections Ontario will give us the flexibility to better respond to the needs of Ontario's electors.

With the legislative changes and reforms that Elections Ontario has implemented this past year, we are well positioned for future electoral events. I look forward to continuing to build on our strong foundation to ensure that our democratic process remains among the best in the world.



Greg Essensa
Chief Electoral Officer of Ontario

THE ORGANIZATION

The Chief Electoral Officer for Ontario is appointed under the province's *Election Act* and is an officer of the Legislative Assembly. The Office of the Chief Electoral Officer, operating as "Elections Ontario," is a non-partisan office of the Legislative Assembly of Ontario and is responsible for the conduct of general elections, by-elections and referenda. Elections Ontario also oversees the registration and regulation of Ontario's provincial political parties, constituency associations, candidates, leadership contestants and third party advertisers.

The activities of the Office are governed by the *Election Act*, the *Election Finances Act* and several other statutes.

VISION

Elections Ontario's vision is to set the standard for electoral process excellence. In meeting our vision, we will continue to innovate and lead in defining key benchmarks for electoral administration.

MISSION

Elections Ontario's mission is to protect the integrity and accessibility of the electoral process and to administer elections in a fair and impartial manner.

MANDATE

Elections Ontario is mandated to administer the electoral process in Ontario in accordance with provincial legislation.

DIVISION DESCRIPTIONS

Chief Electoral Officer's Office (CEO):

The CEO's Office is responsible for supporting the Chief Electoral Officer and the Deputy Chief Electoral Officer. The CEO's Office provides information, research and administrative services to ensure ongoing communication with other divisions and stakeholders.

Chief Operating Officer's Office (COO):

The COO's Office is responsible for the successful delivery of all operational aspects of Elections Ontario's core business functions in accordance with the directions set out in the Elections Ontario Strategic Plan. The Office is focused on four key areas, specifically: planning, project management, policy development and research and business process management.

Electoral Event Services (EES):

Electoral Event Services is the operational division supporting the delivery of electoral events. This division ensures planning, development, implementation and management of by-elections, general elections and referenda. EES is also responsible for supporting Returning Officers and maintaining the Permanent Register of Electors for Ontario (PREO).

Communications and Election Event Training:

The Communications division advances Elections Ontario's mandate by developing clear, consistent and targeted messages through programs, activities and services that foster two-way communications to internal and external stakeholders. The division provides corporate and event communications including marketing, advertising, web content, election event training, media relations, outreach and education and customer service.

Technology Services (TS):

Technology Services deploys, maintains and supports the technological needs of the organization on an ongoing basis, as well as specific requirements during electoral events. This includes developing IT policies, infrastructure, testing and quality control, as well as security and administration. Technology Services is also responsible for integrating data obtained from our data partners as well as defining and reporting on quality measures to assess the coverage, accuracy and net currency of PREO.

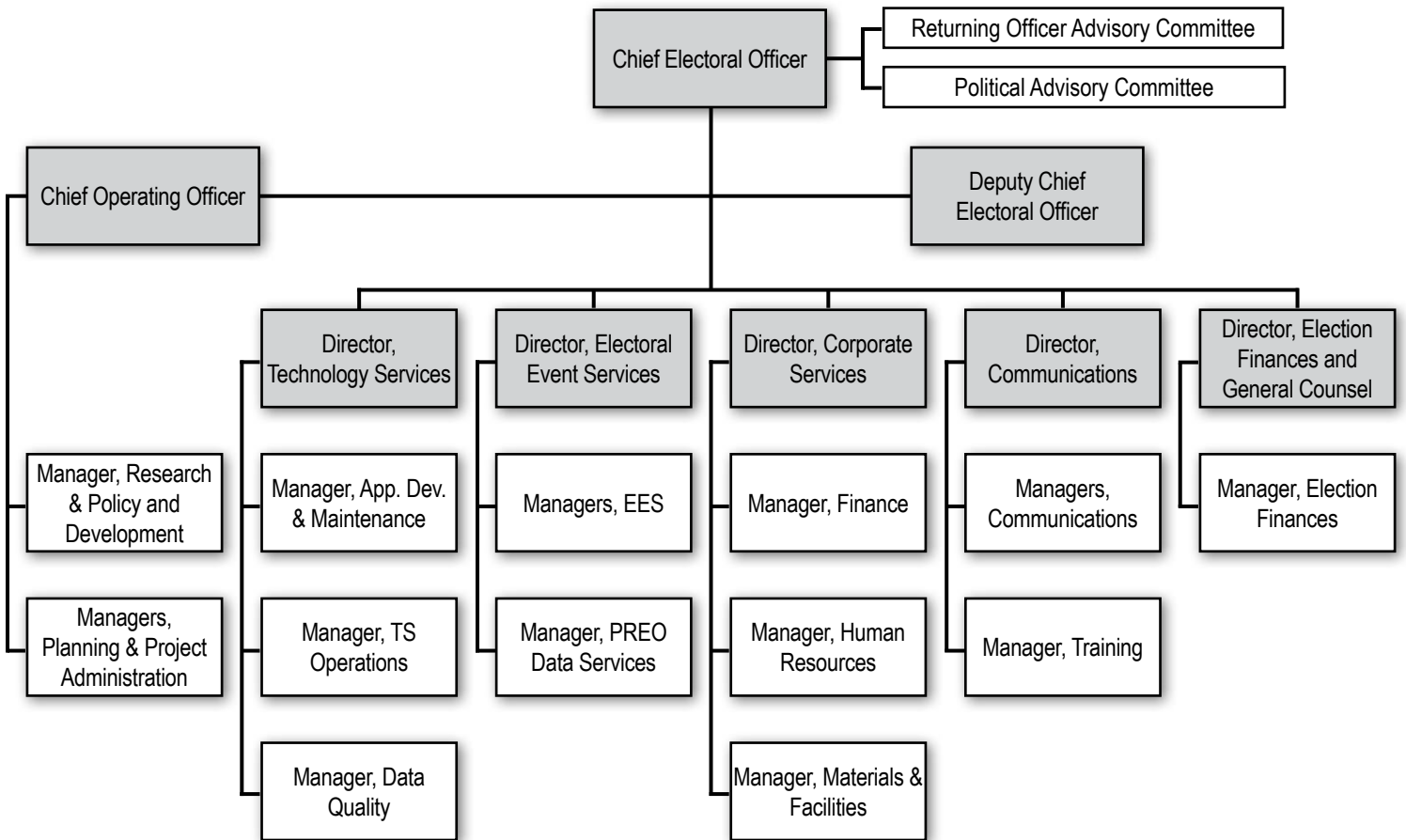
Corporate Services (CS):

Corporate Services provides the core unit of administrative services required to support Elections Ontario's business activities. This includes overseeing and executing corporate-wide matters around financial administration, human resources, facilities management and procurement.

Election Finances (EF):

Election Finances oversees filing and reporting requirements under the *Election Finances Act* for elections, by-elections, referenda and party leadership contests. The division also assists registrants in meeting their reporting requirements under the Act. Additionally, Election Finances distributes financial subsidies required by statute and investigates any apparent contraventions.

ELECTIONS ONTARIO'S ORGANIZATIONAL STRUCTURE



2009 / 2010 KEY ACTIVITIES

BILL 231 – MODERNIZING ONTARIO’S ELECTORAL PROCESS

When the Legislative Assembly began debate on Bill 231 in December 2009, it signaled an important next step in the evolution of Ontario’s election legislation in its comprehensive review and update to meet the expectations of Ontarians in the 21st century.

When Bill 231 received Royal Assent in May 2010 it became the *Election Statute Law Amendment Act, 2010*. The passing of the Bill ended a long process which began with the creation in 2008 of the Select Committee on Elections. That committee, composed of all parties in the Legislature, studied and debated every aspect of Ontario’s electoral process and proposed many of the changes that made their way into the final Bill. The legislation also contained many of the recommendations that the Chief Electoral Officer submitted to the Committee.

The changes introduced in the *Election Statute Law Amendment Act, 2010* address all areas of election administration. The Act introduces three key philosophical changes in the way elections will be run in Ontario moving forward:

- 1. Voting other than in a supervised location** – The Act creates a system of special ballots (mail-in ballots) for all future Ontario elections. This process replaces the old proxy system and allows electors to choose whether they vote by mail or in person at a returning office.
- 2. A focus on accessibility** – The legislation includes new provisions and powers for the Chief Electoral Officer that are designed to make the electoral process more accessible. These changes will allow Elections Ontario to pilot new technologies and practices to ensure that every Ontarian can exercise their voting rights. It also creates a system of home visits where electors, who have disabilities or are unable to read or write, can request that election officials visit them at their home to help them in applying for and completing their special ballot
- 3. Modernization of the electoral process** – Many things about Ontario have changed in the last 40 years, but until now the electoral process has not kept pace. The *Election Statute Law Amendment Act, 2010* will help to modernize the process of voting in Ontario by eliminating many unnecessary or outdated procedures and replacing them with new processes that are better suited to serving the needs of Ontario’s electors.

A successful election relies on the knowledge and ability of the individuals running the returning offices, working in the voting places and those behind the scenes supporting the front line workers. The Act recognized the importance of these positions and amended the legislation to professionalize the election workforce. Now, Returning Officers will be able to begin hiring their staff as soon as the writ is issued, rather than waiting until 10 days before election day to receive a list of workers from the candidates. It also allows the Chief Electoral Officer to recommend candidates to be appointed as Returning Officers. In addition, the Act provides that the Chief Electoral Officer, with consultation from the Returning Officers, may hire the Election Clerks (the second in command at the returning office) via a competitive process. An election workforce hired based on ability and merit will ensure that qualified people, who have the necessary knowledge, experience, problem-solving and customer service skills, will now be responsible for delivering Ontario's elections and meeting the needs of our diverse stakeholders.

FOCUS ON ACCESSIBILITY

Since the 2007 general election, Ontario has made great progress in its understanding and approach to accessibility. Historically, accessibility indicated the accommodation of exceptions, where concern was directed to individual cases. Now, accessibility means inclusiveness, where all visible and invisible disabilities are automatically accounted for. This shifting awareness towards accessibility is due to the large segment of our population which is aging and to the fact that 1 out of 7 Ontarians currently have some form of disability.

As we approach the 2011 Provincial General Election, Elections Ontario is making sure that we implement the many changes made to the *Election Act* in May 2010 when Bill 231, the *Election Statute Law Amendment Act, 2010* was enacted.

In 2009, Elections Ontario piloted the use of assistive voting machines in advance polls in two by-elections. Elections Ontario worked with political parties, accessibility groups, advocacy organizations and the media, to deliver this technology. These pilots were a major achievement for Elections Ontario and are a key step in the process of making sure every elector in the province can vote independently while maintaining the integrity of the vote.

On January 1, 2010, Elections Ontario adopted an Accessible Customer Service Policy as required by the *Accessibility for Ontarians with Disabilities Act, 2005* (AODA). As part of our Accessible Customer Service Policy, Elections Ontario has trained staff on how to provide respectful, individual accommodation to persons with disabilities, making documents accessible, accommodating service animals or support persons, posting notices of disruptions and receiving feedback from the public. Elections Ontario is committed to keeping current and new staff up-to-date on our policies and our responsibilities under the AODA.

BEING ELECTION READY

Elections Ontario is constantly working to be election ready at all times and enhance our services to Ontario electors. All of the activities of the Office are aligned with the four guiding strategic priorities outlined in the Strategic Plan 2008, which are:

- Managing our business
- Expanding our public education and outreach activities
- Protecting the integrity of the electoral process, and
- Maintaining the Permanent Register of Electors for Ontario (PREO) and developing its products.

MANAGING OUR BUSINESS

2011 General Election Footprint

In 2008, Elections Ontario adopted a formal project management framework and a more formalized approach to governance and accountability.

The enhanced focus on a formalized approach to governance and accountability has required the organization to conduct internal reviews of its activities, products, and services within all divisions and cross-divisionally in parallel with the organization's strategic goals. The results of this review identified efficiencies as well as opportunities for:

- making our products and services easier to access;
- enhancing our controllership to better support fairness and transparency; and,
- streamlining processes and materials that have a direct impact on our stakeholders.

In the summer of 2009, the Elections Ontario Strategic Leadership Team reviewed the business cases and made decisions on which business cases would be approved and which options within each business case would be implemented for the 2011 election leading to the launch of over 40 formal projects. These projects covered all aspects of the electoral process, from providing ballots to customer service training for election workers, and together, make up the plan for the overall administration of the election (also referred to as the 2011 General Election Footprint).

Divisional Plans

In addition to the 2011 General Election Footprint, Elections Ontario is developing new ways to improve accountability and transparency in our administration. This commitment means that Elections Ontario will focus on developing systems to operate its non-event related activities. A key component of this was the introduction of Divisional Plans. At the end of February 2010, each division submitted a detailed multi-year planning document, which described divisional responsibilities, upcoming projects and initiatives, operating budgets and performance measures.

Policy Development

Since 2008, Elections Ontario has been working to formalize and streamline our operating policies. The process of policy development and approval is a key step in solidifying the organization's Governance and Accountability Framework. The goal is for electoral staff to be guided by consistent policies which reflect Elections Ontario's commitment to accountable and transparent public administration.

In 2009-2010, work was undertaken on various policies, including:

- Accessible Customer Service Policy
- Candidate Name Appearance Policy
- Days of Cultural and Religious Significance Policy
- French Language Services Policy
- Identification Policy
- Permanent Register of Electors and List of Electors Privacy Policy

These policies were approved by the Chief Electoral Officer throughout the 2009 – 2010 fiscal year.

EXPANDING OUR PUBLIC EDUCATION AND OUTREACH ACTIVITIES

Elections Ontario works with numerous stakeholders to inform Ontarians on ways they can access the electoral process. In 2007, the *Election Act* was amended to make public education a priority for Elections Ontario. In particular, Elections Ontario is focused on helping new Canadians, students, overseas electors, electors with disabilities and other groups who may experience difficulties in casting their ballot. Additionally, Elections Ontario works with registered political parties and candidates to help them meet their responsibilities under the *Election Finances Act*.

Outreach

Elections Ontario developed and distributed brochures and presentations to educators and grade 12 students across the province. Additionally, Elections Ontario staff worked to research and update profiles of the province's 107 electoral districts, to better understand outreach needs and document how best to reach electors in diverse communities. Finally, a number of Elections Ontario's planning activities centered on the outreach and education activities that will form part of the 2011 general election delivery.

Information for Candidates, Parties, and Constituency Associations

Elections Ontario works closely with political parties to help them meet the requirements of the *Election Finances Act*. Elections Ontario staff participated in outreach training sessions with Chief Financial Officers and other affected stakeholders. These meetings covered topics such as annual and campaign activities, financial filing processes and other legislative requirements.

Based on feedback from the political parties, Elections Ontario began working to streamline and simplify the *Election Finances Act* reporting requirements. The Election Finances division produced comprehensive guideline binders, which included searchable compact discs. These were distributed to the Chief Financial Officers of parties, constituency associations, candidates and made available online. To supplement these materials, three detailed newsletters were sent out over the course of by-election campaign periods. These newsletters were designed to provide Chief Financial Officers with specific information on election-related topics as well as reminders of relevant deadlines and reporting obligations.

In addition to informing and educating Ontarians about the electoral process, Elections Ontario is also committed to extending and improving our outreach efforts with other stakeholders, such as Returning Officers and political parties. Below are some highlights of our interactions with various stakeholders during this reporting period.

Meetings of the Returning Officer Advisory Committee (ROAC)

The ROAC serves as a valuable link between Returning Officers and Elections Ontario during event and non-event years. The ROAC consists of 11 Returning Officers, representing up to 12 Returning Officers from within their designated region of Ontario.

Three ROAC meetings were held in this period. They allowed the Chief Electoral Officer to update all Returning Officers, through their ROAC representatives, on election readiness planning. These meetings also provided opportunities for consultations with Returning Officers on various subjects, including communications, manuals and training, the recruitment of election workers, polling processes and forms.

CEO-RO Road Tour

A key priority for the Chief Electoral Officer is building a stronger relationship between Elections Ontario and Returning Officers. The Chief Electoral Officer embarked on a series of ten meetings across the province with Returning Officers in the fall of 2009. Ninety-four Returning Officers (out of 107 Electoral Districts) participated in these meetings. At these events, the Chief Electoral Officer unveiled the 2011 General Election Footprint and discussed its components. The meetings were also an opportunity for senior staff from Elections Ontario to consult with Returning Officers on various policy development projects.

Meetings of the Political Advisory Committee

The *Election Act* mandates that the Chief Electoral Officer establish an advisory committee of representatives from registered political parties. Elections Ontario works with this committee to update registered political parties on information that may be relevant to them and also serves as a consultative body in an ongoing effort to improve the operational aspects of Ontario's electoral process.

Two meetings of the Political Advisory Committee were held in the period covered by this report, in April and October 2009.

PROTECTING THE INTEGRITY OF THE ELECTORAL PROCESS

Electoral legislation

As noted in the Key Activities section, the *Election Statute Law Amendment Act, 2010* made significant changes to the way Ontarians can vote and access the electoral process. The legislation is focused on modernization, accessibility, professionalization of the election workforce and innovation. These new provisions will help Elections Ontario build a more modern, responsive and innovative electoral process to serve Ontario.

Appearances before Parliamentary Committees

The Chief Electoral Officer (CEO) is sometimes asked by other jurisdictions to appear before parliamentary committees and address various issues around the conduct of electoral events. On December 1, 2009, the CEO appeared before the federal Parliament's Committee on Procedure and House Affairs. The Committee was undertaking an examination of federal referendum legislation and Mr. Essensa made a presentation to the Committee on the 2007 referendum on electoral systems in Ontario and answered questions.

Conferences

The Chief Electoral Officer and select Elections Ontario staff participate in a variety of professional conferences to share best practices which serve to facilitate and maintain the integrity of the electoral process. These conferences allow Elections Ontario to work with colleagues in other jurisdictions across North America. This fiscal year, Elections Ontario staff attended three conferences.

Conference of Canadian Election Officials

The Chief Electoral Officers from every Canadian jurisdiction meet annually to share information, discuss issues and work together towards improving electoral processes. The 2009 CEO Conference took place in July and was hosted by Elections Alberta. Elections Ontario representatives facilitated a day-long workshop at the conference on the topic of e-voting. An e-voting working group developed out of the conference, for which Ontario's Chief Electoral Officer serves as chair.

Other Conferences

- The annual Council on Government Ethics Laws (COGEL) conference in December 2009, where Elections Ontario representatives made presentations on the Accessible Technology Pilot Project in Ontario, the use of websites and the regulation of political contributions.
- The International Association of Clerks, Recorders, Election Officials and Treasurers (IACREOT) conference in July 2009, for which Elections Ontario's Deputy Chief Electoral Officer served as Chair of Conference Elections.

Registration Activities

Under the *Election Finances Act*, the Chief Electoral Officer is required to report upon the registration of Ontario's political parties, constituency associations, candidates, leadership contestants and third parties.

Party Name Reservation and Registration:

Appendix A provides a summary of all requests for the reservation of names, including new political parties submitted to the CEO in 2009. Name reservation is the first step to becoming a registered political party. A political party that reserves a party name has a period of one year to meet the qualifications defined in the *Election Finances Act* to be registered as a political party.

There were four applications made during the year of 2009, three of which were accepted by the Chief Electoral Officer. Two applications were submitted and accepted in the previous year.

To register, a political party is required to nominate candidates in at least two electoral districts in a general election (or in two or more concurrent by-elections) or provide the signatures of 1,000 voters.

There were 12 registered political parties in Ontario in 2009. No new political parties were registered under the *Election Finances Act* and none were deregistered in 2009.

Constituency Association Registration:

Appendix B provides a breakdown of the registered constituency associations by political party. In summary, the total number of registered constituency associations decreased from 412 to 402 throughout 2009.

Candidate Registration:

For the four by-elections held during the 2009 – 2010 fiscal year, the following number of candidates registered under section 13 of the *Election Finances Act*

- St. Paul's by-election (September 17, 2009) - ten (10) candidates were registered
- Toronto Centre by-election (February 4, 2010) - eight (8) candidates were registered
- Leeds-Grenville by-election (March 4, 2010) - five (5) candidates were registered
- Ottawa West-Nepean (March 4, 2010) - five (5) candidates were registered

Third Party Registration:

No third parties registered for any of the by-elections held in the 2009 – 2010 fiscal year.

Leadership Contest Registration:

Appendix H provides a breakdown of the financial activity of the three Leadership contests held during the period under review. In total, six contestants registered for these three Leadership Contests. Four contestants registered for the Progressive Conservative Party, with one each for the Family Coalition and Green Parties.

By-election results

Four by-elections occurred in the fiscal year 2009-2010. First, a by-election occurred in the Electoral District of St. Paul's on September 17, 2009, followed by a by-election in the Electoral District of Toronto Centre on February 4, 2010. Lastly, two by-elections, one in the Electoral District of Leeds-Grenville and the other in the Electoral District of Ottawa West-Nepean, occurred on March 4, 2010. Summaries of the results are found in the following tables:

Electoral District: St. Paul's – September 17, 2009

| Candidate | Political Party Affiliation | Valid Ballots Cast | Percentage of Valid Ballots |
|------------------|---|---------------------------|------------------------------------|
| Danish Ahmed | Party for People with Special Needs | 96 | 0.34 |
| Chris Chopik | The Green Party of Ontario | 1,516 | 5.47 |
| Marius Frederick | Independent | 84 | 0.30 |
| Julian Heller | New Democratic Party of Ontario | 4,691 | 16.93 |
| Eric Hoskins | Ontario Liberal Party | 13,181 | 47.57 |
| John Kittredge | Ontario Libertarian Party | 160 | 0.58 |
| Sue-Ann Levy | Progressive Conservative Party of Ontario | 7,851 | 28.33 |
| Paul McKeever | Freedom Party of Ontario | 61 | 0.22 |
| Raj Rama | Independent | 24 | 0.09 |
| John Turmel | Independent | 47 | 0.17 |
| Total | | 27,830 | 100.00 |

Note: Percentage of valid ballots for each by-election may not add up to 100% due to rounding

Electoral District: Toronto Centre – February 4, 2010

| Candidate | Political Party Affiliation | Valid Ballots Cast | Percentage of Valid Ballots |
|----------------|---|--------------------|-----------------------------|
| Cathy Crowe | New Democratic Party of Ontario | 8,705 | 33.41 |
| Glen Murray | Ontario Liberal Party | 12,289 | 47.17 |
| Stefan Premdas | The Green Party of Ontario | 783 | 3.01 |
| Raj Rama | Independent | 63 | 0.24 |
| Wayne Simmons | Freedom Party of Ontario | 61 | 0.23 |
| Pamela Taylor | Progressive Conservative Party of Ontario | 3,985 | 15.30 |
| Heath Thomas | Ontario Libertarian Party | 101 | 0.39 |
| John Turmel | Independent | 66 | 0.25 |
| Total | | 26,177 | 99.97 |

Electoral District: Leeds-Grenville – March 4, 2010

| Candidate | Political Party Affiliation | Valid Ballots Cast | Percentage of Valid Ballots |
|----------------|---|--------------------|-----------------------------|
| Bob Chiarelli | Ontario Liberal Party | 12,353 | 43.45 |
| Pam Fitzgerald | New Democratic Party of Ontario | 2,404 | 8.45 |
| Beth Graham | Progressive Conservative Party of Ontario | 11,086 | 38.99 |
| Mark MacKenzie | The Green Party of Ontario | 2,359 | 8.30 |
| John Turmel | Independent | 230 | 0.81 |
| Total | | 28,595 | 100.00 |

Note: Percentage of valid ballots for each by-election may not add up to 100% due to rounding

Electoral District: Ottawa West-Nepean – March 4, 2010

| Candidate | Political Party Affiliation | Valid Ballots Cast | Percentage of Valid Ballots |
|------------------|---|---------------------------|------------------------------------|
| Steve Armstrong | New Democratic Party of Ontario | 1,417 | 5.10 |
| Steve Clark | Progressive Conservative Party of Ontario | 18,510 | 66.68 |
| Anthony Giles | Ontario Libertarian Party | 129 | 0.46 |
| Neil Kudrinko | The Green Party of Ontario | 2,130 | 7.67 |
| Stephen Mazurek | Ontario Liberal Party | 5,573 | 20.08 |
| Total | | 27,846 | 99.99 |

Note: Percentage of valid ballots for each by-election may not add up to 100% due to rounding

Returning Officers

Ontario has 107 electoral districts, each with a Returning Officer appointed by the Lieutenant Governor in Council. Returning Officers are responsible for the delivery of electoral events in their riding. They find and organize a returning office, locate and secure leases for voting locations and hire and train polling officials and other staff. Between electoral events, Returning Officers participate in training activities and other projects to help them prepare for future elections. Many provincial Returning Officers also serve as Returning Officers for federal elections under the authority of Elections Canada.

At the end of the 2009-2010 fiscal year there were 13 Returning Officer vacancies:

- *Ancaster-Dundas-Flamborough-Westdale*
- *Beaches – East York*
- *Etobicoke – Lakeshore*
- *Kenora – Rainy River*
- *Lanark – Frontenac – Lennox and Addington*
- *London North Centre*
- *Mississauga East – Cooksville*
- *Mississauga South*
- *Newmarket – Aurora*
- *Niagara Falls*
- *Scarborough – Agincourt*
- *Thornhill*
- *Willowdale*

MAINTAINING THE PERMANANT REGISTER OF ELECTORS FOR ONTAIRO AND DEVELOPING ITS PRODUCTS

The Permanent Register of Electors for Ontario (PREO) contains the names and addresses of over 8 million electors. Elections Ontario continually updates PREO to maintain its accuracy. As people reach voting age, move in or out of the province, gain citizenship, or pass away, PREO data must be revised to accurately reflect Ontario's eligible electors for use in an upcoming general election or any potential by-election.

Elections Ontario is constantly investigating new ways to improve the accuracy and currency of PREO. Research and implementation of regularly scheduled data loads from various external data sources have been directed for specific long-term goals, such as a single portal for elector registration and for the overall aim of preparing for the upcoming general election in 2011.

Extension of PREO Maintenance Pilot Project

The pilot project introduced in the 2008 – 2009 fiscal year was a success and was expanded from the original eight electoral districts to include all 107 electoral districts. The objective of the project is to engage Returning Officers in ongoing proactive maintenance, that will result in increased currency, accuracy and completeness of PREO data. This involves Elections Ontario staff and individual Returning Officers working together in order to update polling division boundaries, review and revise place and street names and to commence the review of the list of electors.

To date, the results of this project have been very encouraging. By initiating cooperation between Elections Ontario and the 107 Returning Officers, the latter have become more engaged in the PREO process and more knowledgeable of their respective electoral districts. As a result, a number of activities that Returning Officers are asked to undertake in an election year are now completed in advance. This has the advantage of allowing Returning Officers more time for tasks that are directly related to the election, such as the accessibility of voting locations.

Data Sources and Quality

In fiscal year 2009- 2010, Elections Ontario completed a data quality study to create an appropriate methodology that measures the accuracy and currency of PREO data. This type of comprehensive research will allow Elections Ontario to precisely allocate resources to the appropriate Returning Officer and electoral district.

Elections Ontario regularly works with partner agencies to share information that can improve the quality of data within the Register. Elections Ontario continues to work successfully with the Municipal Property Assessment Corporation (MPAC) and Elections Canada in order to share data. Elections Ontario is constantly searching for new ways to obtain data distribution from external sources in order to update PREO data. One such example of Election Ontario's effort in seeking external information is its recent three-year contract with TERANET (land registry service).

PROPOSED LEGISLATIVE CHANGES

In 2007, the *Election Act* was amended to include Section 114.3 (2) which allows the Chief Electoral Officer to recommend any amendments to the *Election Act* that he considers advisable.

While the *Election Statute Law Amendment Act, 2010* makes important changes to the administration and management of the electoral process in Ontario, the Chief Electoral Officer continues to recommend additional changes to improve the electoral process in Ontario.

The Chief Electoral Officer recommends that:

1. Merging the Acts

The *Election Act* be combined with the *Election Finances Act* so that the nomination and registration processes can be streamlined.

2. Representation Act

The *Representation Act, 2005* be amended to provide a regular, scheduled process for reviewing electoral district boundaries.

3. Quality of the Voter's List

A single addressing authority be established for Ontario.

4. Operating Improvements

The *Election Act* be amended to change the voting day to a time when schools are not in session (e.g. weekend or school holiday)

AMENDMENTS TO THE *ELECTION FINANCES ACT*

The Chief Electoral Officer also recommends that the *Election Finances Act* undergo a comprehensive review. In addition, there are a number of technical amendments to the *Election Finances Act* that would improve clarity and streamline operations. The Chief Electoral Officer recommends that the Legislative Assembly of Ontario complete the comprehensive review and adopt the technical changes at the earliest opportunity. The technical recommendations are identified below:

Candidates

The status of “candidate” is essential to the conduct and administration of an election. Within the *Election Finances Act*, a candidate may be a person nominated by a registered party’s constituency association, a person who has filed nomination papers in accordance with the *Election Act*, or a person who declares that he or she is an independent candidate.

Within the *Election Act*, a candidate is a person elected to the Legislative Assembly, a person nominated as a candidate, or one declared to be a candidate after the Writ of Election, by himself or herself, or by others.

Regardless of the route followed to achieve candidate status, every candidate must file an application for registration before polling day. Likewise, to appear on the ballot, candidates must file nomination papers with the Returning Officer by 2 p.m. on Nomination Day as set by the *Election Act*. Failure to register as a candidate under the *Election Finances Act* denies a candidate the opportunity to accept contributions or incur expenses. Failure to file nomination papers under the *Election Act* denies a candidate the right to have his or her name appear on the ballot.

Inconsistent references in parallel legislation contribute to reduced clarity in terms of the obligations and benefits that flow from candidate status and possibly compromise the integrity of the electoral process.

Returning Officers should be entitled to reject nomination requests submitted if there is no confirmation of registration under the *Election Finances Act*. This will have the effect of moving the registration deadline to coincide with the nomination deadline, but will not affect the ability of candidates to register and raise money from the start of the campaign period.

Clarification of Legislation Covering Expenses

Amendments to the *Election Finances Act* are recommended to provide that only parties, associations, candidates, third parties and leadership contestants registered under the Act are authorized to accept contributions and incur expenses. Registered status allows them to accept contributions. It is widely understood that registration must also have occurred in order to incur expenses, although this is not clear in the language of the Act.

Party Authority to Deregister an Association

It is proposed that paragraph 12(1) (b) of the *Election Finances Act* be amended to permit a registered party to apply to the Chief Electoral Officer for deregistration of a constituency association that it no longer endorses.

Paragraph 12(1) (b) sets out the authority for the Chief Electoral Officer to deregister a constituency association on application by the constituency association and the party. Recent experience has highlighted the need to clarify the sponsorship relationship between constituency associations and the registered parties.

Registration of a constituency association requires the endorsement of the registered party under subsection 11(2), yet the party may not apply for deregistration without the joint application of the constituency association.

References to Registered Parties

Subsection 26(3) contains the term “political party.” Throughout the rest of the Act, it is clear that reference to “party” means a reference to a political party registered under the *Election Finances Act*. Possible misinterpretation could be avoided in the section of the Act that governs group contributions by changing “political party” to “registered party,” which is defined as a political party registered under the *Election Finances Act*.

Filing Deadline for Annual Returns

The current deadline extends for five months beyond the end of the reporting period. The need for such an extended period should be reviewed, particularly from the perspective of openness and transparency.

Campaign Period

Having fixed date elections in early October results in the campaign period ending in early January of the following year. Having a campaign period spread over two calendar years presents significant difficulties.

Adjusting the campaign period for a fixed date general election to end on December 31 so that the campaign period is contained within a single calendar year, would address the administrative and definitional challenges faced by chief financial officers and Elections Ontario.

Campaign Expense Exclusions

The lack of clear definition for campaign expense exclusions, particularly for the term, “research and polling” and a review of campaign expense exclusions would contribute significantly to improvements in the administration of this important feature of the legislation.

References to Goods And Services

Paragraph 29(1) (b) prohibits certain transfers of “funds.” Section 27 describes permitted transfers, but refers to “... funds, goods and services ...” Working with these related provisions has highlighted difficulties with the inconsistent references. While this is an apparent inconsistency, paragraph 29(1) (b) should be reviewed to more clearly reflect the intent of legislators, either to include or to exclude “goods and services” in the list of prohibited transfers.

FINANCIAL STATEMENTS

In addition to the 2009 annual financial statements filed, this section presents the financial statements submitted by registered political parties, constituency associations and candidates in the September 17, 2009 St. Paul's by-election, for which the filing deadline was March 17, 2010. Finally, it includes the financial statements submitted for the Leadership Contests held by the Progressive Conservative Party (June 25, 2009), the Family Coalition Party (October 24, 2009) and the Green Party (November 14, 2009).

Elections Ontario is responsible for the review and approval of all financial statements submitted by registered political parties, candidates, constituency associations, leadership contestants and third parties registered under the *Election Finances Act*. All returns filed with Elections Ontario are available to the public through the public viewing room and summary statements are presented on the Elections Ontario website.

All financial statements (including the list of contributors over \$100) are posted to the website on an 'As Submitted' basis within 30 business days of the filing deadline. Revisions to the information submitted that may be identified during the compliance review process are ultimately reflected in the 'Final' version of the documents that are also posted to the website when approved.

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this report and the accompanying appendices reflect the information as filed with the Chief Electoral Officer and are subsequently revised to the date of publication. Review of some filings continues and, as a result, some of the information in this report may be revised after this publication. Election Finances information within the Elections Ontario website will be updated as revisions become available.

CONTRIBUTION LIMITS

Eligible contributors can contribute up to \$9,300 to any provincial party and up to \$1,240 to any constituency association (but the total contribution to all constituency associations of the same party could not exceed \$6,200).

During the September 17, 2009 St. Paul's by-election, eligible persons, corporations or trade unions could make extra contributions. In a campaign period, they could give up to an additional \$9,300 to any provincial party and up to \$1,240 to any candidate so long as the total contribution to all candidates of the same party did not exceed \$6,200.

POLITICAL PARTIES

ANNUAL PERIOD

Revenue and Expenses

Appendix D summarizes the statement of revenue and expenses for each of the registered political parties as reported on their Annual Returns for 2009. Table 1, below, summarizes the contribution information reported in that Appendix.

Table 1: 2009 Annual contributions received by registered parties

| Party | | Source of Contributions | | | Total \$ |
|---|-----------------|-------------------------|------------------|-----------------|------------------|
| | | Individuals \$ | Corporations \$ | Trade Unions \$ | |
| Communist Party of Canada (Ontario) | Total \$ | 40,175 | - | - | 40,175 |
| | Average \$ | 515 | - | - | |
| Family Coalition Party of Ontario | Total \$ | 46,390 | - | - | 46,390 |
| | Average \$ | 119 | - | - | |
| Freedom Party of Ontario | Total \$ | 28,262 | - | - | 28,262 |
| | Average \$ | 336 | - | - | |
| The Green Party of Ontario | Total \$ | 218,026 | 2,485 | - | 220,511 |
| | Average \$ | 203 | 414 | - | |
| Ontario Liberal Party | Total \$ | 1,223,900 | 930,906 | 58,837 | 2,213,643 |
| | Average \$ | 206 | 1,605 | 1,898 | |
| Ontario Libertarian Party | Total \$ | 16,061 | 400 | - | 16,461 |
| | Average \$ | 157 | 200 | - | |
| Ontario Provincial Confederation of Regions Party | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| New Democratic Party of Ontario | Total \$ | 2,285,182 | 36,834 | 302,060 | 2,624,076 |
| | Average \$ | 163 | 944 | 1,726 | |
| Party for People with Special Needs | Total \$ | 1,465 | - | - | 1,465 |
| | Average \$ | 132 | - | - | |
| Progressive Conservative Party of Ontario | Total \$ | 860,675 | 412,672 | - | 1,273,347 |
| | Average \$ | 96 | 1,037 | - | |
| Reform Party of Ontario | Total \$ | 4,622 | 324 | - | 4,945 |
| | Average \$ | 660 | 324 | - | |
| Republican Party of Ontario | Total \$ | 1,250 | - | - | 1,250 |
| | Average \$ | 125 | - | - | |
| Total Contributions | Total \$ | 4,726,008 | 1,383,621 | 360,897 | 6,470,525 |

CONSTITUENCY ASSOCIATIONS

Similarly, Appendix E summarizes the statement of revenue and expenses for the associations of registered political parties as reported on their Annual Returns for 2009. Table 2 below, summarizes the contribution information reported in that Appendix.

Table 2: 2009 Annual contributions received by constituency associations

| Party | | Source of Contributions | | | Total \$ |
|---|-----------------|-------------------------|--------------------|--------------------|------------------|
| | | Individuals \$ | Corporations \$ | Trade Unions \$ | |
| Communist Party of Canada (Ontario) | Total \$ | 8,630 | - | - | 8,630 |
| | Average \$ | 345 | - | - | - |
| Family Coalition Party of Ontario | Total \$ | 3,170 | - | - | 3,170 |
| | Average \$ | 138 | - | - | - |
| Freedom Party of Ontario | Total \$ | 390 | - | - | 390 |
| | Average \$ | 130 | - | - | - |
| The Green Party of Ontario | Total \$ | 58,461 | 1,746 | - | 60,207 |
| | Average \$ | 199 | 218 | - | - |
| Ontario Liberal Party | Total \$ | 1,326,963 | 1,118,184 | 139,715 | 2,584,862 |
| | Average \$ | 204 | 446 | 516 | - |
| Ontario Libertarian Party | Total \$ | 250 | - | - | 250 |
| | Average \$ | 250 | - | - | - |
| Ontario Provincial Confederation of Regions Party | Total \$ | 270 | - | - | 270 |
| | Average \$ | 25 | - | - | - |
| New Democratic Party of Ontario | Total \$ | 52,952 | 1,614 | 52,279 | 106,845 |
| | Average \$ | 101 | 165 | 538 | - |
| Party for People with Special Needs | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Progressive Conservative Party of Ontario | Total \$ | 816,410 | 304,413 | 2,418 | 1,123,241 |
| | Average \$ | 116 | 317 | 186 | - |
| Reform Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Republican Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Total Contributions | Total \$ | 2,267,496 | 1,425,957 | 194,412 | 3,887,865 |

In summary, parties and their constituency associations reported a total of \$10.35 million raised on their annual financial statements, including \$6.99 million from individuals, \$2.8 million from corporations and \$555,000 from unions.

CAMPAIGN PERIOD – St. Paul's By-election

In the period covered by this report there were a total of four by-elections. The campaign period of a by-election extends for six months after polling day. At the time of this report only the St. Paul's by-election of September 17, 2009 had concluded its campaign period. Financial statements for the other by-elections taking place in the 2009/2010 fiscal year will be available in the next annual report.

Revenue and Expenses

Appendix F summarizes the statement of revenue and expenses for each of the registered political parties as reported for the 2007 St. Paul's By-election. Table 3, below, summarizes the contribution information reported in that Appendix.

Table 3: 2009 St Paul's Campaign period contributions received by registered parties

| Party | | Source of Contributions | | | Total \$ |
|---|-----------------|-------------------------|--------------------|--------------------|------------------|
| | | Individuals \$ | Corporations \$ | Trade Unions \$ | |
| Communist Party of Canada (Ontario) | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Family Coalition Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Freedom Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| The Green Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Ontario Liberal Party | Total \$ | 754,969 | 1,220,801 | 228,220 | 2,203,990 |
| | Average \$ | 356 | 1,795 | 1,769 | |
| Ontario Libertarian Party | Total \$ | 300 | - | - | 300 |
| | Average \$ | 300 | - | - | |
| Ontario Provincial Confederation of Regions Party | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| New Democratic Party of Ontario | Total \$ | 55,615 | - | 108,135 | 163,750 |
| | Average \$ | 104 | - | 7,209 | |
| Party for People with Special Needs | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Progressive Conservative Party of Ontario | Total \$ | 702,700 | 524,110 | 2,835 | 1,229,646 |
| | Average \$ | 115 | 1,285 | 2,835 | |
| Reform Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Republican Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| Total Contributions | Total \$ | 1,513,585 | 1,744,911 | 339,190 | 3,597,685 |

Table 4, below, summarizes the contribution information reported in Appendix G.

Table 4: 2009 St Paul's campaign contributions received by candidates/constituency associations (combined)

| Party | | Source of Contributions | | | Total \$ |
|---|-----------------|-------------------------|-----------------|-----------------|----------------|
| | | Individuals \$ | Corporations \$ | Trade Unions \$ | |
| Communist Party of Canada (Ontario) | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| Family Coalition Party of Ontario | Total \$ | - | - | - | |
| | Average \$ | - | - | - | |
| Freedom Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | - |
| The Green Party of Ontario | Total \$ | 13,716 | 2,039 | | 15,755 |
| | Average \$ | 292 | 680 | | |
| Ontario Liberal Party | Total \$ | 16,391 | 1,990 | 2,440 | 20,821 |
| | Average \$ | 252 | 663 | 610 | |
| Ontario Libertarian Party | Total \$ | 285 | - | - | 285 |
| | Average \$ | 143 | - | - | |
| Ontario Provincial Confederation of Regions Party | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| New Democratic Party of Ontario | Total \$ | 39,926 | 870 | 2,600 | 43,396 |
| | Average \$ | 173 | 290 | 867 | |
| Party for People with Special Needs | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| Progressive Conservative Party of Ontario | Total \$ | 19,865 | - | | 19,865 |
| | Average \$ | 197 | - | | |
| Reform Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| Republican Party of Ontario | Total \$ | - | - | - | - |
| | Average \$ | - | - | - | |
| Independent Candidates | Total \$ | 1,200 | | | 1,200 |
| | Average \$ | 1,200 | | | |
| Total Contributions | Total \$ | 91,382 | 4,899 | 5,040 | 101,322 |

In summary, for the St. Paul's By-election campaign period in 2009, parties raised a further \$3.6 million, with a further \$101,000 raised by candidates and constituency associations. This included \$1.5 million from individuals, \$1.74 million from corporations and \$339,000 from unions.

COMPLIANCE ISSUES

As reported in previous annual reports, entities continue to have difficulty in meeting the filing deadline for financial reporting. Elections Ontario continues in its efforts to encourage and support the parties in addressing these non-compliance issues.

Filing of Financial Returns

Political Parties

One of the 12 registered political parties filed their 2009 Annual Returns after the May 31, 2010 filing deadline. Five political parties filed late for the St. Paul's by-election.

Candidates

Ten (10) candidates were required to file for the by-election, with two candidates filing late and a further candidate yet to file.

Constituency Associations

402 associations were required to file for 2009. Of these, 61 were filed late and a further 8 have yet to file their audited financial statements. Ultimately, 9 associations have been deregistered for failing to file 2009 financial statements.

Table 5: Registered Constituency Associations Annual Returns for 2008

| Party | 2009 Association AR-1 | | |
|---|-----------------------|-------------|-----------|
| | Required to File | Late Filing | Not Filed |
| Communist Party of Canada (Ontario) | 3 | | |
| Family Coalition Party of Ontario | 12 | | |
| Freedom Party of Ontario | 5 | | |
| The Green Party of Ontario | 66 | 16 | 8 |
| Ontario Liberal Party | 107 | 17 | |
| Ontario Libertarian Party | 3 | 2 | |
| New Democratic Party of Ontario | 2 | | |
| Ontario Provincial Confederation of Regions Party | 103 | 4 | |
| Progressive Conservative Party of Ontario | 101 | 22 | |
| Total | 402 | 61 | 8 |

SUBSIDIES

Audit Subsidies:

Audit subsidies paid for 2009 annual returns totaled \$289,816. Of the total paid, \$274,212 was for 388 constituency association financial statements (an average of \$714) and \$15,604 for the 12 registered parties (an average of \$1,300).

Campaign expense subsidies:

Campaign subsidies are paid to each candidate who received at least 15 per cent of the popular vote in his or her electoral district. The subsidy paid is the lesser of 20 per cent of the expense limit in that electoral district or 20 per cent of the actual subject to limit campaign expenses that were paid.

In addition, campaign subsidies are paid to parties whose candidates received at least 15 per cent of the popular vote in any electoral district. The party subsidy is calculated by multiplying by \$0.05 the number of electors entitled to vote in each electoral district where the party received at least 15 per cent of the popular vote.

Campaign subsidies paid for the St. Paul's by-election totaled \$55,815 to the three eligible candidates and \$12,485 to the three parties.

Forfeitures of Contributions

The Chief Electoral Officer received \$125,342.95 in forfeiture of contributions during the fiscal year 2009/2010, to be used for general purposes of the CEO in performing duties under the *Election Finances Act*.



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Office of the Chief Electoral Officer
Election Act

Financial Statements
For the Year Ended March 31, 2010



Elections Ontario 51, prom. Rolark Dr., Toronto, Ontario M1R 3B1
Tel./Tel.: 416.326.6300 1.800.677.8683 Fax: 416.326.6201
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Responsibility for Financial Reporting

The accompanying Balance Sheet, Statement of Election Revenue, Fees and Expenses and Statement of Cash Flows under the *Election Act* have been prepared in accordance with Canadian generally accepted accounting principles, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to September 28, 2010.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

Greg Essensa
Chief Electoral Officer

September 28, 2010



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Auditor's Report

To the Chief Electoral Officer

I have audited the balance sheet of the Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2010, and the statements of revenues, fees and expenses and cash flows under the *Election Act* for the year then ended. These financial statements are the responsibility of the Chief Electoral Officer. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2010 and its revenues, fees and expenses and cash flows under the *Election Act* for the year then ended in accordance with Canadian generally accepted accounting principles.

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Toronto, Ontario
September 28, 2010

A handwritten signature in black ink, appearing to read 'G. Peall'.

Gary R. Peall, CA
Deputy Auditor General
Licensed Public Accountant

Office of the Chief Electoral Officer — *Election Act*

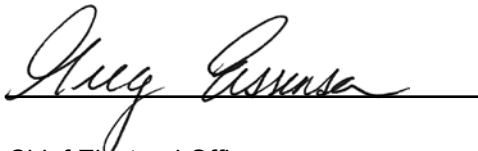
Balance Sheet

As at March 31, 2010

| | 2010 | 2009 |
|--|------------|------------|
| | \$ | \$ |
| Assets | | |
| Current | | |
| Cash | 3,447,137 | 3,442,416 |
| Accounts receivable | 30,943 | 20,453 |
| Prepaid expenses | 200,740 | 369,553 |
| | 3,678,820 | 3,832,422 |
| Capital assets (Note 7) | 925,306 | 1,066,038 |
| Intangible assets (Note 8) | 8,317,688 | 10,256,249 |
| | 9,242,994 | 11,322,287 |
| Total Assets | 12,921,814 | 15,154,709 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable and accrued liabilities | 677,433 | 740,867 |
| Due to the Province of Ontario | 2,800,647 | 2,722,002 |
| Deferred revenue | 200,740 | 369,553 |
| | 3,678,820 | 3,832,422 |
| Deferred capital contributions (Note 9) | 9,242,994 | 11,332,287 |
| Total Liabilities | 12,921,814 | 15,154,709 |

See accompanying notes to financial statements.

Approved:



Chief Electoral Officer

Office of the Chief Electoral Officer — Election Act
 Statement of Revenues, Fees, and Expenses under the *Election Act*
 As at March 31, 2010

| | 2010 | 2009 |
|---|-------------------|------------------|
| | \$ | \$ |
| Revenues (Note 4) | | |
| Revenue from Province of Ontario | 8,629,939 | 5,525,743 |
| Amortization of deferred capital contributions (Note 9) | 3,637,562 | 3,351,001 |
| Total revenues | 12,267,501 | 8,876,744 |
| Fee Expenses | | |
| Returning officers | 507,670 | 425,904 |
| Election and poll clerks | 341,541 | 114,233 |
| Resource staff | 144,467 | 37,980 |
| Poll revision assistants | 76,151 | 17,839 |
| Revising agents | 53,895 | (241) |
| Supervising deputy returning officers | 51,117 | 13,306 |
| Other assistants | 31,437 | 540 |
| Automation co-ordinators | 30,461 | 17,468 |
| Human resource officers | 27,820 | 10,384 |
| Area managers | 23,781 | 5,724 |
| Training officers | 15,244 | 10,343 |
| Recruitment officers | 10,351 | 3,141 |
| | 1,313,935 | 656,621 |
| Operational Expenses | | |
| Contract and other temporary help | 1,263,198 | 712,159 |
| Information systems and consulting services | 1,190,662 | 633,076 |
| Head office rent, maintenance and security | 1,107,966 | 1,097,384 |
| Office equipment and rentals | 966,047 | 666,949 |
| Telephone, mail and shipping | 682,275 | 506,157 |
| Election forms and supplies | 384,789 | 299,656 |
| Legal | 366,647 | 134,685 |
| Advertising | 326,349 | 135,356 |
| Poll returning office rentals | 310,786 | 181,522 |
| Training related expenses | 250,901 | 208,865 |
| Management consulting services | 233,528 | 153,990 |
| Travel | 162,598 | 139,013 |
| Notice of enumeration cards | 60,104 | — |
| List of electors | 10,154 | 310 |
| | 7,316,004 | 4,869,122 |
| Amortization Expense | | |
| Amortization expense – capital assets | 680,020 | 950,699 |
| Amortization expense – intangible assets | 2,957,542 | 2,400,302 |
| | 3,637,562 | 3,351,001 |
| Total fee and operating expenses | 12,267,501 | 8,876,744 |
| Revenues less Expenses | — | — |

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Statement of Cash Flows under the *Election Act*

For the Year Ended March 31, 2010

| | 2010 \$ | 2009 \$ |
|---|-------------|-------------|
| Cash flows from Operating Activities | | |
| Adjustments for items not requiring an outlay of cash | | |
| • Amortization of capital and intangible assets | 3,637,562 | 3,351,001 |
| • Amortization of deferred capital contribution | (3,637,562) | (3,351,001) |
| • Net change in non-cash working capital | 4,721 | (1,557,584) |
| | <hr/> | <hr/> |
| Net cash generated by (used in) operating activities | 4,721 | (1,557,584) |
| | <hr/> | <hr/> |
| Cash flows from Investing and Financing Activities | | |
| Increase (Decrease) in accountable warrant | — | (5,000,000) |
| Capital asset acquisitions | (539,288) | (115,463) |
| Intangible asset acquisitions | (1,018,981) | (726,687) |
| Deferred capital contributions received | 1,558,269 | 842,151 |
| | <hr/> | <hr/> |
| Net cash used in investing and financing activities | — | (5,000,000) |
| | <hr/> | <hr/> |
| Net increase (decrease) in cash position | 4,721 | (6,557,584) |
| | <hr/> | <hr/> |
| Cash, beginning of year | 3,442,416 | 10,000,000 |
| | <hr/> | <hr/> |
| Cash, end of year | 3,447,137 | 3,442,416 |
| | <hr/> | <hr/> |

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements

March 31, 2010

1. Background

The Office of the Chief Electoral Officer (Elections Ontario) was established under the *Election Act* to conduct any election of Members to the Legislative Assembly. The Office coordinates the training and payment of all election officials and the provision of all polling places, equipment and supplies. As well, Elections Ontario directs and supervises the local returning officer in each electoral district.

Four by-elections were administered during the year. One by-election was held on September 17, 2009 (St. Paul's); the second by-election was held on February 4, 2010 (Toronto Centre); and the third and fourth by-elections were held on March 4, 2010 (Leeds – Greenville and Ottawa West – Nepean). One by-election was administered during the year ended March 31, 2009.

Salaries and employee benefits for the Chief Electoral Officer and for permanent staff of Elections Ontario are not defined as election fees and expenses under the *Election Act* and consequently are excluded from these financial statements. Salaries and employee benefits paid by the Office of the Assembly on behalf of Elections Ontario for the administration of the *Election Act* for the year ended March 31, 2010 were \$7,088,263 (2009 – \$6,162,452). The Office also administers the *Election Finances Act*, for which separate financial statements are produced.

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The significant accounting policies used to prepare these financial statements are summarized below:

(A) CHANGE IN ACCOUNTING POLICIES

Effective April 1, 2009, the Office of the Chief Electoral Officer adopted CICA Section 3064, Goodwill and Intangible Assets, which establishes standards for the recognition, measurement, presentation and disclosure of goodwill and intangible assets. As a result of adopting this standard, software costs, with a net book value of \$10,256,249, were retrospectively reclassified from capital assets to intangible assets for the 2009 fiscal year.

(B) CAPITAL ASSETS AND INTANGIBLE ASSETS

Capital assets and intangible assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets; with a half year provision in the year the asset is acquired and available for use, as indicated below:

| | |
|-------------------------|---------|
| Computer software | 3 years |
| Computer hardware | 3 years |
| Furniture and equipment | 5 years |
| Leasehold improvements | 5 years |

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements

March 31, 2010

2. Significant Accounting Policies (Continued)

(C) IMPAIRMENT OF LONG-LIVED ASSETS

An impairment charge is recorded for long-lived assets when an event or change in circumstances causes the asset's carrying values to exceed its fair value. The impairment loss is calculated as the difference between the fair value of the asset and its carrying value.

(D) REVENUE RECOGNITION

Revenue is recognized in the same period as the underlying expenditures are incurred. As a result, deferred revenue is equal to the amount of prepaid expenses at year-end.

(E) DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent funds received from the Province of Ontario and used to acquire capital and intangible assets. Revenue will be recognized over the same period as the expected life of the capital and intangible assets to which they relate, in order to properly match revenues with costs. As a result, the unamortized cost of capital assets and intangible assets balance is equal to the deferred capital contributions balance at year-end.

(F) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues, fees and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

(G) FINANCIAL INSTRUMENTS

Elections Ontario follows the Canadian Institute of Chartered Accountants (CICA) accounting standards pertaining to financial instruments. These standards establish guidance for the recognition and measurement of financial assets and liabilities and how financial instrument gains and losses should be accounted for. Under these standards, all financial instruments are classified into one of the following five categories: held-for-trading, held to maturity, loans and receivables, available for sale financial assets, or other financial liabilities.

All financial instruments are required to be measured at fair value upon initial recognition except for certain related party transactions. After initial recognition, financial instruments should be measured at their fair values, except for financial assets classified as held to maturity or loans and receivables and other financial liabilities, which are measured at cost or amortized cost.

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements

March 31, 2010

2. Significant Accounting Policies (Continued)

Elections Ontario's financial assets and liabilities are classified and accounted for as follows:

- Cash is classified as held for trading and recorded at fair value.
- Accounts receivable are classified as loans and receivables and are valued at face value which approximates fair value given their short term maturities.
- Accounts payable and accrued liabilities, and Due to the Province are classified as other financial liabilities and are recorded at face value which approximates fair value given their short term maturities.

3. Financial Instruments

It is management's opinion that Elections Ontario is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

4. Source of Funds and Miscellaneous Revenues

Under the *Election Act* the Province pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to the Office for payments of expenses as they are incurred. Periodically, the Office requests from the Province, replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2010 was \$5,000,000 (2009 – \$5,000,000).

Miscellaneous revenues received, including amounts recovered from other governments for costs incurred on their behalf, are not retained by the Office. They are remitted to the Ministry of Finance to the credit of the Consolidated Revenue Fund and have been excluded from revenues under the *Election Act*. The amounts transferred during the year are as follows:

| | 2010 | 2009 |
|-----------------------|--------|--------|
| | \$ | \$ |
| Miscellaneous Revenue | 13,540 | — |
| Interest revenue | 91 | 56,551 |
| | 13,631 | 56,551 |

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements

March 31, 2010

5. Related Party Transactions

Elections Ontario provides certain administrative services such as accounting, human resources and information technology support for the administration of the *Election Finances Act* without charge.

Elections Ontario paid the Ontario Realty Corporation \$1,005,160 (2009 – \$1,020,465) for the use of office premises, \$34,090 of which was allocated for space needed to administer the *Election Finances Act* (2009- \$54,862).

6. Capital Disclosure

Section 1535, Capital Disclosures require the disclosure of both qualitative and quantitative information that enables users of financial statements to evaluate Elections Ontario's objectives, policies and processes for managing capital.

In managing capital, Elections Ontario focuses on its liquid resource – cash on hand. The objective in managing its capital is to have cash on hand that will be required for the performance of the Chief Electoral Officer's functions under the *Election Act* and *Election Finances Act*.

As at March 31, 2010, the Office met this objective and maintains the same objective and processes for managing its capital as in previous years.

Under section 113(4) of the *Election Act*, R.S.O., 1990, Chapter E.6, for the purposes of providing the funds required, the Lieutenant Governor in Council directs accountable warrants be issued. As required under Section 14(2) of the Financial Administration Act, the balance of the outstanding accountable warrant is confirmed at year end to the Ontario Financing Authority. The accountable warrant account is reconciled monthly as required by the Accountable Advance Operating Policy.

7. Capital Assets

Capital assets consist of the following:

| | 2010 | | | 2009 |
|-------------------------|------------------|---------------------------------|-----------------------|-----------------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| | \$ | \$ | \$ | \$ |
| Computer hardware | 379,673 | 264,478 | 115,195 | 500,372 |
| Furniture and equipment | 897,660 | 463,392 | 434,268 | 377,693 |
| Leasehold improvements | 633,283 | 257,440 | 375,843 | 187,973 |
| | <u>1,910,616</u> | <u>985,310</u> | <u>925,306</u> | <u>1,066,038</u> |

Office of the Chief Electoral Officer — Election Act

Notes to Financial Statements

March 31, 2010

7. Capital Assets (Continued)

As a result of adopting the new accounting standard Section 3064, Goodwill and Intangible Assets in 2009 (Note 2), Elections Ontario reclassified a total net book value of \$10,256,249 for computer software and software in development to intangible assets.

8. Intangible Assets

Intangible assets consist of the following:

| | 2010 | | | 2009 |
|-------------------------|-------------------|--------------------------|------------------|-------------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| | \$ | \$ | \$ | \$ |
| Computer software | 9,029,401 | 5,193,102 | 3,836,299 | 6,051,418 |
| Software in development | 4,481,389 | — | 4,481,389 | 4,204,831 |
| | <u>13,510,790</u> | <u>5,193,102</u> | <u>8,317,688</u> | <u>10,256,249</u> |

The majority of the intangible assets related to the in-house development of the Election Management System (EMS). At the end of March 31, 2010, the total capitalized cost for the development of the EMS is \$14,095,262, \$1,542,397 of which has been allocated to intangible assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2010 for the EMS is \$8,958,435, \$976,237 of which has been allocated to intangible assets needed to administer the *Election Finances Act*. Only certain modules of the system are currently in use and being amortized. The status of the remaining modules and their integration with the operating modules is currently under review and they will not be in use during the 2011 election. The cost of the modules currently not in use is included under software in development.

9. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

| | 2010 | 2009 |
|--|------------------|-------------------|
| | \$ | \$ |
| Balance, beginning of year | 11,322,287 | 13,831,137 |
| Additions during year | 1,558,269 | 842,151 |
| Amount amortized to deferred capital contributions | (3,637,562) | (3,351,001) |
| Balance, end of the year | <u>9,242,994</u> | <u>11,322,287</u> |

Office of the Chief Electoral Officer — *Election Act*

Notes to Financial Statements

March 31, 2010

10. Lease Commitments

In June 2004, the Office extended the lease agreement for its current premises for a further term of 10 years to May 31, 2015. The Office shares office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for Elections Ontario, net of the amount allocated to the *Election Finances Act*, for the remaining term of the lease are as follows:

| | \$ |
|------------------------|------------------|
| Year ended March, 2011 | 972,647 |
| 2012 | 972,647 |
| 2013 | 972,647 |
| 2014 | 972,647 |
| 2015 | 972,647 |
| 2016 | 162,108 |
| | <u>5,025,343</u> |

11. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the current presentation.



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Office of the Chief Electoral Officer
Election Finances Act

Financial Statements
For the Year Ended March 31, 2010



Elections Ontario 51, prom. Rolark Dr., Toronto, Ontario M1R 3B1
Tel./Tel.: 416.326.6300 1.800.677.8683 Fax: 416.326.6201
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Responsibility for Financial Reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian generally accepted accounting principles, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to September 28, 2010.

Management is responsible for the integrity of financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

Greg Essensa
Chief Electoral Officer

September 28, 2010



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Auditor's Report

To the Chief Electoral Officer

I have audited the balance sheet of the Office of the Chief Electoral Officer - *Election Finances Act* as at March 31, 2010, and the statements of revenues and expenses for the year then ended. These financial statements are the responsibility of the Chief Electoral Officer. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with the Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer - *Election Finances Act* as at March 31, 2010 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

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Toronto, Ontario
September 28, 2010

A handwritten signature in black ink, appearing to read 'G. Peall'.

Gary R. Peall, CA
Deputy Auditor General
Licensed Public Accountant

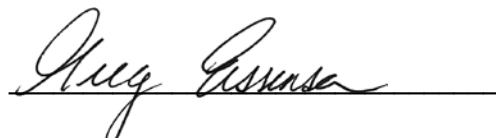
Office of the Chief Electoral Officer — *Election Finances Act*

Balance Sheet

As at March 31, 2010

| | 2010 \$ | 2009 \$ |
|---|------------------|------------------|
| Assets | | |
| Current | | |
| Accounts receivable – consolidated revenue fund | 832,213 | 651,816 |
| Prepaid Expenses | — | 3,320 |
| | <u>832,213</u> | <u>655,136</u> |
| Long-term accounts receivable – consolidated revenue fund | 123,826 | 101,330 |
| Capital assets (Note 4) | 71,750 | 43,089 |
| Intangible assets (Note 5) | 976,237 | 1,220,827 |
| | <u>1,047,987</u> | <u>1,263,916</u> |
| Total Assets | <u>2,004,026</u> | <u>2,020,382</u> |
| Liabilities | | |
| Current | | |
| Accounts payable and accrued liabilities | 832,213 | 651,816 |
| Deferred Revenue | — | 3,320 |
| | <u>832,213</u> | <u>655,136</u> |
| Accrued employee benefits obligation – long-term | 123,826 | 101,330 |
| Deferred capital contributions (Note 6) | 1,047,987 | 1,263,916 |
| | <u>1,047,987</u> | <u>1,263,916</u> |
| Total Liabilities | <u>2,004,026</u> | <u>2,020,382</u> |

See accompanying notes to financial statements.



Chief Electoral Officer

Office of the Chief Electoral Officer — Election Finances Act

Statement of Revenue and Expenses

For the Year Ended March 31, 2010

| | 2010 \$ | 2009 \$ |
|---|------------|------------|
| Revenue | | |
| Revenue from Province of Ontario | 1,882,810 | 1,699,358 |
| Amortization of deferred capital contributions (Note 6) | 355,402 | 298,701 |
| | 2,238,212 | 1,998,059 |
| Expenses | | |
| Administrative and Operating | | |
| Salaries and employee benefits (Note 8) | 951,951 | 1,000,969 |
| Professional fees | 323,029 | 289,375 |
| Office supplies and expenses | 71,221 | 39,775 |
| Office rent | 49,826 | 54,862 |
| Telephone, mail and shipping | 17,377 | 20,120 |
| Other | 3,380 | 5,898 |
| Amortization | 355,402 | 298,701 |
| | 1,772,186 | 1,709,700 |
| Subsidies (Note 7) | | |
| Campaign expenses | | |
| - candidates | 184,586 | 43,007 |
| - parties | 43,441 | 9,035 |
| Audit fees: | | |
| Annual returns | | |
| - constituency associations | 283,597 | 292,610 |
| - parties | 15,603 | 16,198 |
| Campaign returns | | |
| - candidates | 26,724 | 11,160 |
| - parties | 23,026 | 8,928 |
| - constituency associations | 12,928 | 2,976 |
| Leadership Contestants | 1,984 | 3,584 |
| | 591,889 | 387,498 |
| Total Expenses | 2,364,075 | 2,097,198 |
| Less: Anonymous and excess contributions received | 125,863 | 99,139 |
| Net Expenses | 2,238,212 | 1,998,059 |
| Revenue less Expenses | — | — |

See accompanying notes to financial statements.

Office of the Chief Electoral Officer — *Election Finances Act*
Notes to Financial Statements
March 31, 2010

1. Background

The Chief Electoral Officer is responsible for administering the *Election Act* and *Election Finances Act*. These financial statements reflect the activities conducted under the *Election Finances Act*. Under that Act, the Chief Electoral Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Electoral Officer also pays subsidies to eligible recipients as provided for under the Act.

Four by-elections were administered during the year. One by-election was held on September 17, 2009 (St. Paul's); the second by-election was held on February 4, 2010 (Toronto Centre); and the third and fourth by-elections were held on March 4, 2010 (Leeds – Greenville and Ottawa West – Nepean). One by-election was administered during the year ended March 31, 2009.

Eligible expenses and asset acquisitions under the *Election Finances Act* are paid by the Office of the Chief Electoral Officer and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation. Voted appropriation, which was approved on the modified cash basis of accounting, for the fiscal year ended March 31, 2010 was \$3,759,100 (2009-\$8,159,000).

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and accordingly reflect the accrual basis of accounting. The significant accounting policies used to prepare these statements are summarized below.

(A) CHANGE IN ACCOUNTING POLICIES

Effective April 1, 2009, the Office of the Chief Electoral Officer adopted CICA Section 3064, Goodwill and Intangible Assets, which establishes standards for the recognition, measurement, presentation and disclosure of goodwill and intangible assets. As a result of adopting this standard, software costs, with a net book value of \$1,220,827, were retrospectively reclassified from capital assets to intangible assets for the 2009 fiscal year.

(B) CAPITAL ASSETS AND INTANGIBLE ASSETS

Capital assets and intangible assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets, with a half-year provision in the year of acquisition, as indicated below:

| | |
|-----------------------------------|---------|
| Computer hardware and software | 3 years |
| Furniture, fixtures and equipment | 3 years |
| Leasehold improvements | 5 years |

Office of the Chief Electoral Officer — *Election Finances Act*
Notes to Financial Statements
March 31, 2010

2. Significant Accounting Policies (Continued)

(C) IMPAIRMENT OF LONG-LIVED ASSETS

An impairment charge is recorded for long-lived assets when an event or change in circumstances causes the asset's carrying value to exceed its fair value. The impairment loss is calculated as the difference between the fair value of the asset and its carrying value.

(D) REVENUE RECOGNITION – PROVINCIAL FUNDING

Revenue from the Province is recognized in the same period as the underlying administrative and operating expenses and subsidies are incurred. As a result, Accounts payable and accrued liabilities are equal to the amount of Accounts receivable – consolidated revenue fund.

(E) REVENUE RECOGNITION – ANONYMOUS AND EXCESS CONTRIBUTIONS

Under the Act, anonymous contributions received by a registered political party, constituency association, candidate or leadership contestant must be remitted to the Chief Electoral Officer. In addition, excess contributions over the maximum limits specified in the *Election Finances Act* must be remitted to the Chief Electoral Officer unless the recipient is able to refund the excess contribution to the contributor and recover the official receipt. Due to the unpredictable nature of such contributions, they are recognized when received.

(F) REVENUE RECOGNITION – CAPITAL CONTRIBUTIONS

Deferred Capital Contributions represent the amount of funding received from the Province of Ontario used to acquire capital and intangible assets. The contributions will be recognized as revenue over the same period as the expected life of the asset to which they relate, in order to properly match revenues with expenses. As a result, the capital and intangible assets balance is equal to the deferred capital contributions balance.

(G) SUBSIDIES

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns relate.

(H) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

Office of the Chief Electoral Officer — *Election Finances Act*
 Notes to Financial Statements
 March 31, 2010

2. Significant Accounting Policies (Continued)

(I) FINANCIAL INSTRUMENTS

The Office of the Chief Electoral Officer follows the Canadian Institute of Chartered Accountants (CICA) accounting standards pertaining to financial instruments. These standards establish guidance for the recognition and measurement of financial assets and liabilities and how financial instrument gains and losses should be accounted for. Under these standards, all financial instruments are classified into one of the following five categories: held-for-trading, held to maturity, loans and receivables, available for sale financial assets, or other financial liabilities.

Under these standards, all financial instruments are required to be measured at fair value upon initial recognition except for certain related party transactions. After initial recognition, financial instruments should be measured at their fair values, except for financial assets classified as held to maturity or loans and receivables and other financial liabilities, which are measured at cost or amortized cost.

The Office's financial assets and liabilities are classified and accounted for as follows:

- Accounts receivable are classified as loans and receivables and are valued at face value which approximates fair value given their short term maturities.
- Accounts payable and accrued liabilities are classified as other financial liabilities and are recorded at face value which approximates fair value given their short term maturities.

3. Financial Instruments

It is management's opinion that the Office of the Chief Electoral Officer is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

4. Capital Assets

Capital assets consist of the following:

| | 2010 | | | 2009 |
|-----------------------------------|----------------|--------------------------|----------------|----------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| | \$ | \$ | \$ | \$ |
| Computer hardware | 117,044 | 110,256 | 6,788 | 15,088 |
| Furniture, fixtures and equipment | 59,920 | 29,854 | 30,066 | 19,876 |
| Leasehold improvements | 45,884 | 10,988 | 34,896 | 8,125 |
| | <u>222,848</u> | <u>151,098</u> | <u>71,750</u> | <u>43,089</u> |

Office of the Chief Electoral Officer — *Election Finances Act*
 Notes to Financial Statements
 March 31, 2010

4. Capital Assets (Continued)

As a result of adopting the new accounting standard Section 3064, Goodwill and Intangible Assets in 2009 (Note 2), Elections Ontario reclassified a total net book value of \$1,220,827 for computer software and software in development to intangible assets.

5. Intangible Assets

Intangible assets consist of the following:

| | 2010 | | | 2009 |
|-------------------------|------------------|-----------------------------------|-------------------------|-------------------------|
| | Cost \$ | Accumulated Amortization \$ | Net Book Value \$ | Net Book Value \$ |
| Computer software | 997,183 | 571,582 | 425,601 | 698,212 |
| Software in development | 550,636 | — | 550,636 | 522,615 |
| | <u>1,547,819</u> | <u>571,582</u> | <u>976,237</u> | <u>1,220,827</u> |

At the end of March 31, 2010, the total capitalized cost for the development of the Election Management System (EMS) is \$14,095,262, \$1,542,397 of which has been allocated to intangible assets needed to administer the *Election Finances Act*. The total net book value as of March 31, 2010 for the EMS is \$8,958,435, \$976,237 of which has been allocated to intangible assets needed to administer the *Election Finances Act*. Only certain modules of the system are currently in use and being amortized. The status of the remaining modules and their integration with the operating modules is currently under review and they will not be in use during the 2011 election. The cost of the modules currently not in use is included under software in development.

6. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

| | 2010 \$ | 2009 \$ |
|---|------------------|------------------|
| Balance, beginning of year | 1,263,916 | 1,490,304 |
| Additions to deferred capital contributions | 139,473 | 72,313 |
| Amount amortized to revenue | (355,402) | (298,701) |
| Balance, end of the year | <u>1,047,987</u> | <u>1,263,916</u> |

Office of the Chief Electoral Officer — *Election Finances Act*
Notes to Financial Statements
March 31, 2010

7. Subsidies

The *Election Finances Act* requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2009 until December 31, 2013.

- Candidate campaign expenses to every registered candidate who receives at least 15% of the popular vote in an electoral district. The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of \$1.19 per eligible voter. Candidates in designated northern electoral districts may receive an additional \$8,680.
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$744 per return.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,488 per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,240 per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of \$992 per return.

8. Employee Future Benefits

(A) PENSION BENEFITS

The Office of the Chief Electoral Officer's full-time employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. The Province of Ontario, which is the sole sponsor of the PSPF, determines the Office of the Chief Electoral Officer's annual payments to the funds. As the sponsors are responsible for ensuring that the pension funds are financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Office. The Office of the Chief Electoral Officer's annual payments of \$55,427 (2009 - \$34,326), are included in salaries and employee benefit costs.

(B) NON-PENSION BENEFITS

The cost of severance entitlements under the Public Service of Ontario Act and unused vacation entitlements earned by employees up to March 31, 2010 are accrued for in the financial statements. The cost of post-retirement non-pension benefits are paid by the Ministry of Government Services and accordingly are not included in the Statement of Revenue and Expenses.

Office of the Chief Electoral Officer — *Election Finances Act*
 Notes to Financial Statements
 March 31, 2010

9. Related Party transactions

The Office of the Chief Electoral Officer allocated \$49,826 (2009 - \$54,862) for the use of office premises needed to administer the *Election Finances Act*.

Certain administrative services such as accounting, human resources and information technology support needed to administer the *Election Finances Act* are provided by the Office of the Chief Electoral Officer without charge.

10. Lease Commitments

Annual charges by the Office of the Chief Electoral Officer for office rent are based on the square footage occupied and the amounts for future lease commitments related to space needed to administer the *Election Finances Act* are as follows:

| | |
|---------------|----------------|
| | \$ |
| 2010/11 | 47,220 |
| 2011/12 | 47,220 |
| 2012/13 | 47,220 |
| 2013/14 | 47,220 |
| 2014/15 | 47,220 |
| Up to 2016/17 | 7,870 |
| | <u>243,970</u> |

11. Statement of Cash Flows

A statement of cash flows was not presented as the information which it would provide is readily available from these financial statements.

12. Comparative Figures

Comparative figures have been reclassified where necessary to conform with the current year's presentation.

APPENDIX A

Registered political parties as of December 31, 2009

| Party Name | Abbreviation | Date of registration | Registration method |
|---|---------------------|--|--|
| New Democratic Party of Ontario | ONDP | February 13, 1975 | On enactment of the <i>Election Finances Reform Act</i> |
| Ontario Liberal Party | OLP | February 13, 1975 | On enactment of the <i>Election Finances Reform Act</i> |
| Progressive Conservative Party of Ontario | PC Party | February 13, 1975 | On enactment of the <i>Election Finances Reform Act</i> |
| Communist Party of Canada (Ontario) | CPC Ontario | September 3, 1975 | Petitioning process under the <i>Election Finances Reform Act</i> |
| Ontario Libertarian Party | - none - | August 18, 1976 | Petitioning process under the <i>Election Finances Reform Act</i> |
| Freedom Party of Ontario | FP | Registered as "Unparty Party (Ontario)" November 26, 1980 Renamed October 19, 1983 | Petitioning process under the <i>Election Finances Reform Act</i> |
| The Green Party of Ontario | The Ontario Greens | July 4, 1984 | Petitioning process under the <i>Election Finances Reform Act</i> |
| Family Coalition Party of Ontario | FCP | June 10, 1987 | Petitioning process under the <i>Election Finances Reform Act</i> |
| Ontario Provincial Confederation of Regions Party | Ont. C.O.R. Party | May 30, 1990 | Petitioning process under the <i>Election Finances Act</i> |
| Republican Party of Ontario | RPO | September 17, 2007 | Candidate endorsement process under the <i>Election Finances Act</i> |
| Party for People with Special Needs | PPSN | September 18, 2007 | Candidate endorsement process under the <i>Election Finances Act</i> |
| Reform Party of Ontario | Reform | September 18, 2007 | Candidate endorsement process under the <i>Election Finances Act</i> |

Requests to register the name of a new political party during 2009

| Date of Chief Electoral Officer Decision | Name Requested | Abbreviation Requested | Chief Electoral Officer Decision |
|---|---------------------------------------|-------------------------------|---|
| Oct. 2, 2009 | Anti-bailout Party | ABP | Name: Acceptable |
| | (A request from Christopher A Morren) | | Abbreviation: Acceptable |
| Dec. 18, 2009 | Northern Ontario Heritage Party | NOHP | Name: Acceptable |
| | (A request from Edward P Deibel) | | Abbreviation: Acceptable |
| Dec. 22, 2009 | I'm Canadian Eh? | ICE | Name: Not Acceptable |
| | (A request from Roland Fillion) | | Abbreviation: Not Acceptable |
| Dec. 23, 2009 | Equal Ontario Party | EOP | Name: Acceptable |
| | (A request from Krystof Klabouch) | | Abbreviation: Acceptable |

APPENDIX B

Registered constituency association changes by party during 2009

| Party Name | Number of Registered Constituency Associations | |
|---|--|-------------------------|
| | as at January 1, 2009 | as at December 31, 2009 |
| New Democratic Party of Ontario | 107 | 103 |
| Ontario Liberal Party | 107 | 107 |
| Progressive Conservative Party of Ontario | 106 | 101 |
| Communist Party of Canada (Ontario) | 3 | 3 |
| Ontario Libertarian Party | 4 | 3 |
| Freedom Party of Ontario | 4 | 5 |
| The Green Party of Ontario | 64 | 66 |
| Family Coalition Party of Ontario | 15 | 12 |
| Ontario Provincial Confederation of Regions Party | 2 | 2 |
| TOTAL | 412 | 402 |

APPENDIX C

Historical review of election activity since the *Election Finances Reform Act*

| YEAR | ISSUE OF THE WRIT | POLLING DAY | CAMPAIGN PERIOD | | COMMERCIAL ADVERTISING | | FILING DATE | |
|------|---|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|--------------------------|
| | | | FROM | TO | FROM | TO | | |
| 1975 | General Election | Aug. 11/75 | Sept. 18/75 | Aug. 11/75 | Jan. 18/76 | Aug. 27/75 | Sept. 16/75 | Mar. 18/76 |
| 1977 | General Election | Apr. 29/77 | Jun. 9/77 | Apr. 29/77 | Oct. 9/77 | May 18/77 | Jun. 7/77 | Dec. 9/77 |
| 1978 | By-elections: Chatham-Kent Sault St. Marie | Sept. 11/78 Oct. 30/78 | Oct. 19/78 Dec. 14/78 | Sept. 11/78 Oct. 30/78 | Feb. 19/79 Apr. 14/79 | Sept. 27/78 Nov. 22/78 | Oct. 17/78 Dec. 12/78 | Apr. 19/79 Jun. 14/79 |
| 1979 | By-elections: Scarborough West Wentworth | Feb. 19/79 | Apr. 5/79 | Feb. 19/79 | Aug. 5/79 | Mar. 14/79 | Apr. 3/79 | Oct. 5/79 |
| 1980 | By-election: Carleton | Oct. 6/80 | Nov. 20/80 | Oct. 6/80 | Mar. 20/81 | Oct. 29/80 | Nov. 18/80 | May 20/81 |
| 1981 | General Election | Feb. 2/81 | Mar. 19/81 | Feb. 2/81 | July 19/81 | Feb. 25/81 | Mar. 17/81 | Sept. 19/81 |
| 1982 | By-elections: Hamilton West York South | May 10/82 Sept. 27/82 | Jun. 17/82 Nov. 4/82 | May 10/82 Sept. 27/82 | Oct. 17/82 Mar. 4/83 | May 26/82 Oct. 13/82 | Jun. 15/82 Nov. 2/82 | Dec. 18/82 May 4/83 |
| 1983 | By-election: Stormont Dundas & Glengarry | Oct. 31/83 | Dec. 15/83 | Oct. 31/83 | Apr. 15/84 | Nov. 23/83 | Dec. 13/83 | Jun. 15/84 |
| 1984 | By-elections: Hamilton Centre Ottawa Centre Ottawa East Prescott & Russell Wentworth North | Oct. 29/84 | Dec. 13/84 | Oct. 29/84 | Apr. 13/85 | Nov. 21/84 | Dec. 11/84 | Jun. 13/85 |
| 1985 | General Election | Mar. 25/85 | May 2/85 | Mar. 25/85 | Sept. 2/85 | Apr. 10/85 | Apr. 30/85 | Nov. 2/85 |
| 1986 | By-elections: York East Cochrane North | Mar. 6/86 Jun. 26/86 | Apr. 17/86 Aug. 14/86 | Mar. 6/86 Jun. 26/86 | Aug. 17/86 Dec. 14/86 | Mar. 26/86 July 23/86 | Apr. 15/86 Aug. 12/86 | Oct. 17/86 Feb. 14/87 |
| 1987 | General Election | July 31/87 | Sept. 10/87 | July 31/87 | Dec. 10/87 | Aug. 19/87 | Sept. 8/87 | Mar. 10/88 |
| 1988 | By-elections: London North Welland-Thorold | Feb. 22/88 Sept. 23/88 | Mar. 31/88 Nov. 3/88 | Feb. 22/88 Sept. 23/88 | Jun. 30/88 Feb. 3/89 | Mar. 9/88 Oct. 12/88 | Mar. 29/88 Nov. 1/88 | Sept. 30/88 May 3/89 |
| 1990 | General Election | July 30/90 | Sept. 6/90 | July 30/90 | Dec. 6/90 | Aug. 15/90 | Sept. 4/90 | Mar. 6/91 |
| 1992 | By-election: Brant-Haldimand | Jan. 27/92 | Mar. 5/92 | Jan. 27/92 | Jun. 5/92 | Feb. 12/92 | Mar. 3/92 | Sept. 5/92 |
| 1993 | By-elections: Don Mills St. George-St. David Essex South | Feb. 22/93 Oct. 25/93 | Apr. 2/93 Dec. 2/93 | Feb. 22/93 Oct. 25/93 | July 2/93 Mar. 2/94 | Mar. 10/93 Nov. 10/93 | Mar. 30/93 Nov. 30/93 | Oct. 2/93 Jun. 2/94 |
| 1994 | By-election: Victoria-Haliburton | Feb. 7/94 | Mar. 17/94 | Feb. 7/94 | Jun. 17/94 | Feb. 23/94 | Mar. 15/94 | Sept. 17/94 |
| 1995 | By-election: * St. Andrew-St. Patrick | Feb. 27/95 | Cancelled | Feb. 27/95 | Apr. 27/95 | Apr. 19/95 | N/A | July 27/95 |
| 1995 | General Election | April 28/95 | Jun. 8/95 | April 28/95 | Sept. 8/95 | May 17/95 | Jun. 6/95 | Dec. 8/95 |

* The St. Andrew-St. Patrick By-election was deemed to have terminated on the day before the writs for the June 8, 1995 General Election were issued.

Elections Ontario Annual Report 2009/2010

| YEAR | | ISSUE OF THE WRIT | POLLING DAY | CAMPAIGN PERIOD | | COMMERCIAL ADVERTISING | | FILING DATE |
|------|---|-------------------|-------------|-----------------|-------------|------------------------|-------------|-------------|
| | | | | FROM | TO | FROM | TO | |
| 1996 | By-election: York South | April 11/96 | May 23/96 | April 11/96 | Aug. 23/96 | May 1/96 | May 21/96 | Nov. 23/96 |
| 1997 | By-elections: Oriole Ottawa West Windsor-Riverside | July 23/97 | Sept. 4/97 | July 23/97 | Dec. 4/97 | Aug. 13/97 | Sept. 2/97 | Mar. 4/98 |
| 1998 | By-election: Nickel Belt | Aug. 24/98 | Oct. 1/98 | Aug. 24/98 | Jan. 1/99 | Sept. 9/98 | Sept. 29/98 | Apr. 1/99 |
| 1999 | General Election | May 5/99 | Jun. 3/99 | May 5/99 | Sept. 3/99 | May 12/99 | Jun. 1/99 | Dec. 3/99 |
| 2000 | By-election: Ancaster-Dundas- Flamborough-Aldershot | Aug. 4/00 | Sept. 7/00 | Aug. 4/00 | Dec. 7/00 | Aug. 16/00 | Sept. 5/00 | Mar. 7/01 |
| 2001 | By-election: Parry Sound-Muskoka | Feb. 15/01 | Mar. 22/01 | Feb. 15/01 | Jun. 22/01 | Feb. 28/01 | Mar. 20/01 | Sept. 22/01 |
| 2001 | By-election: Vaughan-King-Aurora | May 30/01 | Jun. 28/01 | May 30/01 | Sept. 28/01 | Jun. 6/01 | Jun. 26/01 | Dec. 28/01 |
| 2001 | By-election: Beaches-East York | Aug. 22/01 | Sept. 20/01 | Aug. 22/01 | Dec. 20/01 | Aug. 29/01 | Sept. 18/01 | Mar. 20/02 |
| 2002 | By-elections: Dufferin-Peel-Wellington- Grey Nipissing | April 3/02 | May 2/02 | April 3/02 | Aug. 2/02 | April 10/02 | April 30/02 | Nov. 2/02 |
| 2003 | General Election | Sept. 2/03 | Oct. 2/03 | Sept. 2/03 | Jan. 2/04 | Sept. 10/03 | Sept. 30/03 | Apr. 2/04 |
| 2004 | By-election: Hamilton East | April 14/04 | May 13/04 | April 14/04 | Aug. 13/04 | April 21/04 | May 11/04 | Nov. 15/04 |
| 2005 | By-election: Dufferin-Peel-Wellington- Grey | Feb. 16/05 | Mar. 17/05 | Feb. 16/05 | Jun. 17/05 | Feb. 23/05 | Mar. 15/05 | Sep. 19/05 |
| 2005 | By-election: Scarborough-Rouge River | Oct. 26/05 | Nov. 24/05 | Oct. 26/05 | Feb. 24/06 | Nov. 2/05 | Nov. 22/05 | May 24/06 |
| 2006 | By-elections: Nepean-Carleton Toronto-Danforth Whitby Ajax | Mar. 1/06 | Mar. 30/06 | Mar. 1/06 | Jun. 30/06 | Mar. 8/06 | Mar. 28/06 | Sep. 30/06 |
| 2006 | By-election: Parkdale-High Park | Aug. 16/06 | Sep. 14/06 | Aug. 16/06 | Dec. 14/06 | Aug. 23/06 | Sep. 12/06 | Mar. 14/07 |
| 2007 | By-elections: Burlington Markham York South-Weston | Jan. 10/07 | Feb. 8/07 | Jan. 10/07 | May 8/07 | Jan. 17/07 | Feb. 6/07 | Aug. 8/07 |
| 2007 | General Election | Sept. 10/07 | Oct. 10/07 | Sept. 10/07 | Jan. 10/08 | Sept. 10/07 | Oct. 8/07 | Apr. 10/08 |
| 2009 | By-election: Haliburton-Kawartha Lakes-Brock | Feb. 4/09 | March 5/09 | Feb. 4/09 | June 5/09 | Feb. 11/09 | March 3/09 | Sept. 8/09 |
| 2009 | By-election: St. Paul's | Aug. 19/09 | Sept. 17/09 | Aug. 19/09 | Dec. 17/09 | Aug. 26/09 | Sept. 15/09 | Mar. 17/10 |
| 2010 | By-election: Toronto Centre | Jan. 6/10 | Feb. 4/10 | Jan. 6/10 | May 4/10 | Jan. 13/10 | Feb. 2/10 | Aug. 4/10 |
| 2010 | By-elections: Leeds-Grenville Ottawa West-Nepean | Feb. 3/10 | Mar. 4/10 | Feb. 3/10 | Jun. 4/10 | Feb. 10/10 | Mar. 2/10 | Sep. 4/10 |

APPENDIX D

Summary of financial data, as filed, extracted from registered political parties' 2009 annual financial statements

| | COMMUNIST PARTY OF CANADA (ONTARIO) | FAMILY COALITION PARTY OF ONTARIO | FREEDOM PARTY OF ONTARIO | GREEN PARTY OF ONTARIO | ONTARIO LIBERAL PARTY | ONTARIO LIBERTARIAN PARTY | ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY | NEW DEMOCRATIC PARTY OF ONTARIO | PARTY FOR PEOPLE WITH SPECIAL NEEDS | PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO | REFORM PARTY OF ONTARIO | REPUBLICAN PARTY OF ONTARIO |
|---|-------------------------------------|-----------------------------------|--------------------------|------------------------|-----------------------|---------------------------|---|---------------------------------|-------------------------------------|---|-------------------------|-----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| A. STATEMENT OF REVENUE AND EXPENSES | | | | | | | | | | | | |
| <u>Revenue</u> | | | | | | | | | | | | |
| Net Contributions | 40,175 | 46,390 | 28,262 | 220,511 | 2,213,642 | 16,461 | - | 2,624,077 | 1,465 | 1,273,347 | 4,945 | 1,250 |
| Transfers | - | 439 | - | 3,461 | 733,381 | - | - | 1,523,972 | - | 777,031 | - | - |
| Other Income | 1 | 1,567 | - | 16,100 | 948,177 | 483 | 30 | 213,470 | - | 450,044 | - | 105 |
| TOTAL INCOME | 40,176 | 48,396 | 28,262 | 240,072 | 3,895,200 | 16,944 | 30 | 4,361,519 | 1,465 | 2,500,422 | 4,945 | 1,355 |
| <u>Expenses</u> | | | | | | | | | | | | |
| Transfers | - | - | - | 6,339 | 679,022 | - | - | 1,568,839 | - | - | - | - |
| Other | 39,033 | 59,324 | 30,907 | 133,720 | 4,738,645 | 21,943 | 21 | 2,350,181 | 1,928 | 3,541,619 | 5,062 | 8,957 |
| TOTAL EXPENSES | 39,033 | 59,324 | 30,907 | 140,059 | 5,417,666 | 21,943 | 21 | 3,919,020 | 1,928 | 3,541,619 | 5,062 | 8,957 |
| EXCESS REVENUE OVER EXPENSES | 1,143 | (10,928) | (2,645) | 100,013 | (1,522,466) | (4,988) | 9 | 442,499 | (462) | (1,041,197) | (117) | (7,602) |
| Election Campaign Period Surplus (Deficit) | - | 12,196 | - | (25,921) | 4,832,305 | (148) | - | 158,947 | - | 2,588,921 | - | - |
| Adjusted Prior Period Surplus (Deficit) | 9,114 | 70,136 | 2,014 | 47,128 | (1,583,443) | 13,526 | 1,418 | (3,586,505) | 883 | (2,446,479) | 2,459 | (6,695) |
| Surplus (Deficit) as at December 31, 2009 | 10,258 | 71,404 | (631) | 121,222 | 1,726,395 | 8,379 | 1,427 | (2,985,059) | 421 | (898,755) | 2,342 | (14,297) |
| Contribution Sources | | | | | | | | | | | | |
| Individuals | 40,175 | 46,390 | 28,262 | 218,026 | 1,223,900 | 16,061 | - | 2,285,182 | 1,465 | 860,675 | 4,622 | 1,250 |
| Corporations | - | - | - | 2,485 | 930,906 | 400 | - | 36,834 | - | 412,672 | 324 | - |
| Trade Unions | - | - | - | - | 58,837 | - | - | 302,060 | - | - | - | - |
| TOTAL | 40,175 | 46,390 | 28,262 | 220,511 | 2,213,642 | 16,461 | - | 2,624,077 | 1,465 | 1,273,347 | 4,945 | 1,250 |
| <u>Average Contribution</u> | | | | | | | | | | | | |
| Individuals | 515 | 119 | 336 | 203 | 206 | 157 | - | 163 | 132 | 96 | 660 | 125 |
| Corporations | - | - | - | 414 | 1,605 | 200 | - | 944 | - | 1,037 | 324 | - |
| Trade Unions | - | - | - | - | 1,898 | - | - | 1,726 | - | - | - | - |
| B. STATEMENT OF ASSETS AND LIABILITIES | | | | | | | | | | | | |
| <u>Assets</u> | | | | | | | | | | | | |
| TOTAL | 11,906 | 74,744 | - | 125,434 | 3,066,931 | 10,879 | 1,427 | 502,273 | 2,233 | 1,639,509 | 2,342 | 867 |
| <u>Liabilities & Surplus</u> | | | | | | | | | | | | |
| Liabilities | 1,648 | 3,340 | 631 | 4,212 | 1,340,536 | 2,500 | - | 3,487,332 | 1,812 | 2,538,264 | - | 15,164 |
| Surplus(Deficit) | 10,258 | 71,404 | (631) | 121,222 | 1,726,395 | 8,379 | 1,427 | (2,985,059) | 421 | (898,755) | 2,342 | (14,297) |
| TOTAL | 11,906 | 74,744 | - | 125,434 | 3,066,931 | 10,879 | 1,427 | 502,273 | 2,233 | 1,639,509 | 2,342 | 867 |

APPENDIX E

Summary of financial data, as filed, extracted from registered constituency associations 2009 financial statements

| A. STATEMENT OF REVENUE AND EXPENSES | COMMUNIST PARTY OF CANADA (ONTARIO) | FAMILY COALITION PARTY OF ONTARIO | FREEDOM PARTY OF ONTARIO | GREEN PARTY OF ONTARIO | ONTARIO LIBERAL PARTY | ONTARIO LIBERTARIAN PARTY | ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY | NEW DEMOCRATIC PARTY OF ONTARIO | PARTY FOR PEOPLE WITH SPECIAL NEEDS | PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO | REFORM PARTY OF ONTARIO | REPUBLICAN PARTY OF ONTARIO |
|---|-------------------------------------|-----------------------------------|--------------------------|------------------------|-----------------------|---------------------------|---|---------------------------------|-------------------------------------|---|-------------------------|-----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revenue | | | | | | | | | | | | |
| Net Contributions | 8,630 | 3,170 | 390 | 60,207 | 2,584,862 | 250 | 270 | 106,845 | - | 1,123,241 | - | - |
| Transfers | - | - | - | 4,828 | 666,804 | - | - | 1,575,252 | - | 67,076 | - | - |
| Other Income | 0 | - | - | 6,416 | 749,387 | 110 | 90 | 65,390 | - | 675,400 | - | - |
| TOTAL INCOME | 8,630 | 3,170 | 390 | 71,451 | 4,001,053 | 360 | 360 | 1,747,487 | - | 1,865,717 | - | - |
| Expenses | | | | | | | | | | | | |
| Transfers | - | 260 | - | 3,255 | 936,927 | - | 50 | 1,522,930 | - | 43,954 | - | - |
| Other | 6,184 | 1,299 | 45 | 39,517 | 2,160,657 | 153 | 198 | 159,036 | - | 1,233,326 | - | - |
| TOTAL EXPENSES | 6,184 | 1,559 | 45 | 42,772 | 3,097,584 | 153 | 248 | 1,681,966 | - | 1,277,280 | - | - |
| EXCESS REVENUE OVER EXPENSES | 2,447 | 1,611 | 345 | 28,679 | 903,469 | 207 | 112 | 65,521 | - | 588,437 | - | - |
| Election Campaign Period Surplus (Deficit) | - | - | - | (140) | (40,745) | - | - | 861 | - | (50,206) | - | - |
| Adjusted Prior Period Surplus (Deficit) | 825 | 19,999 | 404 | 67,569 | 2,376,524 | 1,177 | 42 | 278,791 | - | 1,931,554 | - | - |
| Surplus (Deficit) as at December 31, 2009 | 3,272 | 21,610 | 749 | 96,108 | 3,239,248 | 1,384 | 154 | 345,174 | - | 2,469,785 | - | - |
| Contribution Sources | | | | | | | | | | | | |
| Individuals | 8,630 | 3,170 | 390 | 58,461 | 1,326,963 | 250 | 270 | 52,952 | - | 816,410 | - | - |
| Corporations | - | - | - | 1,746 | 1,118,184 | - | - | 1,614 | - | 304,413 | - | - |
| Trade Unions | - | - | - | - | 139,715 | - | - | 52,279 | - | 2,418 | - | - |
| TOTAL | 8,630 | 3,170 | 390 | 60,207 | 2,584,862 | 250 | 270 | 106,845 | - | 1,123,241 | - | - |
| Average Contribution | | | | | | | | | | | | |
| Individuals | 345 | 138 | 130 | 199 | 204 | 250 | 25 | 101 | - | 116 | - | - |
| Corporations | - | - | - | 218 | 446 | - | - | 165 | - | 317 | - | - |
| Trade Unions | - | - | - | - | 516 | - | - | 538 | - | 186 | - | - |
| B. STATEMENT OF ASSETS AND LIABILITIES | | | | | | | | | | | | |
| Assets | | | | | | | | | | | | |
| TOTAL | 3,272 | 21,659 | 749 | 103,833 | 3,978,654 | 1,384 | 491 | 988,939 | - | 2,926,596 | - | - |
| Liabilities & Surplus | | | | | | | | | | | | |
| Liabilities | - | 50 | - | 7,724 | 739,571 | - | 337 | 643,765 | - | 456,810 | - | - |
| Surplus(Deficit) | 3,272 | 21,610 | 749 | 96,109 | 3,239,083 | 1,384 | 154 | 345,174 | - | 2,469,786 | - | - |
| TOTAL | 3,272 | 21,659 | 749 | 103,833 | 3,978,654 | 1,384 | 491 | 988,939 | - | 2,926,596 | - | - |

APPENDIX F

Summary of financial data, as filed, extracted from registered political parties' campaign period financial statements for the September 17, 2009 St. Paul's By-Election

| | COMMUNIST PARTY OF CANADA (ONTARIO) | FAMILY COALITION PARTY OF ONTARIO | FREEDOM PARTY OF ONTARIO | GREEN PARTY OF ONTARIO | ONTARIO LIBERAL PARTY | ONTARIO LIBERTARIAN PARTY | ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY | NEW DEMOCRATIC PARTY OF ONTARIO | PARTY FOR PEOPLE WITH SPECIAL NEEDS | PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO | REFORM PARTY OF ONTARIO | REPUBLICAN PARTY OF ONTARIO |
|---|-------------------------------------|-----------------------------------|--------------------------|------------------------|-----------------------|---------------------------|---|---------------------------------|-------------------------------------|---|-------------------------|-----------------------------|
| A. STATEMENT OF REVENUE AND EXPENSES | | | | | | | | | | | | |
| <u>Revenue</u> | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Net Contributions | - | - | - | - | 2,203,990 | 300 | - | 163,750 | - | 1,229,646 | - | - |
| Transfers | - | - | - | - | - | - | - | 2,226 | - | - | - | - |
| Other Income | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL INCOME | - | - | - | - | 2,203,990 | 300 | - | 165,976 | - | 1,229,646 | - | - |
| <u>Expenses</u> | | | | | | | | | | | | |
| Transfers | - | - | - | 4,613 | 20,349 | 384 | - | 49,889 | - | 70,704 | - | - |
| Expenses Subject to Limitation | - | - | - | - | 5,635 | - | - | 31,062 | - | 4,444 | - | - |
| Other | - | - | - | - | 10,401 | - | - | 789 | - | 7,350 | - | - |
| TOTAL EXPENSES | - | - | - | 4,613 | 36,385 | 384 | - | 81,741 | - | 82,499 | - | - |
| EXCESS REVENUE OVER EXPENSES | - | - | - | (4,613) | 2,167,605 | (84) | - | 84,235 | - | 1,147,147 | - | - |
| Subsidy from Chief Election Officer | - | - | - | - | 4,162 | - | - | 4,162 | - | 4,162 | - | - |
| Campaign Period Surplus (Deficit) | - | - | - | (4,613) | 2,171,767 | (84) | - | 88,397 | - | 1,151,309 | - | - |
| Campaign Expense Limitation | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 | 61,592 |
| <u>Contribution Sources</u> | | | | | | | | | | | | |
| Individuals | - | - | - | 754,969 | 300 | - | - | 55,615 | - | 702,700 | - | - |
| Corporations | - | - | - | 1,220,801 | - | - | - | - | - | 524,110 | - | - |
| Trade Unions | - | - | - | 228,220 | - | - | - | 108,135 | - | 2,835 | - | - |
| TOTAL | - | - | - | 2,203,990 | 300 | - | - | 163,750 | - | 1,229,646 | - | - |
| <u>Average Contribution</u> | | | | | | | | | | | | |
| Individuals | - | - | - | 356 | 300 | - | - | 104 | - | 118 | - | - |
| Corporations | - | - | - | 1,795 | - | - | - | - | - | 1,285 | - | - |
| Trade Unions | - | - | - | 1,769 | - | - | - | 7,209 | - | 2,835 | - | - |

APPENDIX G

Summary of Candidates' and constituency associations' income and expenses, for the September 17, 2009 St. Paul's By-Election

| Electoral District | Candidate Name | Party | Income incl Transfers | Income Excl. Transfers | Expenses incl Transfers | Expenses Excl. Transfers | Expenses Subject to Limit | Expense Limit | Subsidy Paid to Candidate | Subsidy Paid to Auditor | Eligible Voters | Ballot Count | Pct |
|--------------------|--------------------------|-------|-----------------------|------------------------|-------------------------|--------------------------|---------------------------|---------------|---------------------------|-------------------------|-----------------|--------------|--------|
| St. Paul's | Eric Hoskins | LIB | 150,922 | 50,614 | 186,667 | 112,067 | 95,402 | 99,047 | 19,080 | 1,984 | 83,233 | 13,181 | 47.57% |
| | Sue-Ann Levy | PCP | 99,749 | 19,865 | 101,773 | 92,693 | 90,011 | 99,047 | 18,002 | 1,984 | 83,233 | 7,851 | 28.33% |
| | Julian Heller | NDP | 99,610 | 45,715 | 120,914 | 114,603 | 93,660 | 99,047 | 18,732 | 1,901 | 83,233 | 4,691 | 16.93% |
| | Chris Chopik | GPO | 20,498 | 15,885 | 17,418 | 17,418 | 16,113 | 99,047 | - | 1,240 | 83,233 | 1,516 | 5.47% |
| | John Kittredge | LTN | 669 | 285 | 669 | 669 | 375 | 99,047 | - | 630 | 83,233 | 160 | 0.58% |
| | Danish Ahmed | PPSN | - | - | - | - | - | 99,047 | - | - | 83,233 | 96 | 0.35% |
| | Marius Frederick | IND | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 99,047 | - | 1,240 | 83,233 | 84 | 0.30% |
| | Paul McKeever | FRE | - | - | - | - | - | 99,047 | - | 578 | 83,233 | 61 | 0.22% |
| | John Turnel | IND | - | - | - | - | - | 99,047 | - | - | 83,233 | 47 | 0.17% |
| | Raj Rama | IND | NOT FILED | NOT FILED | NOT FILED | NOT FILED | NOT FILED | 99,047 | NOT FILED | NOT FILED | 83,233 | 24 | 0.09% |
| | Kevin Clark (with-drawn) | IND | NOT FILED | NOT FILED | NOT FILED | NOT FILED | NOT FILED | 99,047 | NOT FILED | NOT FILED | 83,233 | - | - |

APPENDIX H

Summary of financial data, as filed, extracted from registered leadership contestants' contest period financial statements

The Progressive Conservative Party of Ontario
June 25, 2009 Contest
 First Filing (March 22, 2009 to August 25, 2009)

| | Income | Expense | Surplus <Deficit> | Audit Subsidy |
|-------------------|-----------|-----------|----------------------|------------------|
| | \$ | \$ | \$ | \$ |
| Christine Elliott | 1,000,165 | 967,826 | 32,339 | 992 |
| Randy Hillier | 274,098 | 261,052 | 13,046 | 992 |
| Tim Hudak | 1,663,274 | 1,525,810 | 137,464 | 992 |
| Frank Klees | 601,411 | 886,028 | (284,617) | 992 |

The filing of the second financial statements (for the period of August 26, 2009 to August 25, 2010) are due on February 25, 2011.

The Family Coalition Party of Ontario
October 24, 2009 Contest
 First Filing (March 14, 2009 to December 24, 2009)

| | Income | Expense | Surplus <Deficit> | Audit Subsidy |
|-----------|--------|---------|----------------------|------------------|
| | \$ | \$ | \$ | \$ |
| Phil Lees | 2,000 | 6,096 | (4,096) | 992 |

The filing of the second financial statements (for the period of December 25, 2009 to December 24, 2010) are due on June 24, 2011.

The Green Party of Ontario
November 14, 2009 Contest
 First Filing (July 1, 2009 to January 14, 2010)

| | Income | Expense | Surplus <Deficit> | Audit Subsidy |
|-------------------|--------|---------|----------------------|------------------|
| | \$ | \$ | \$ | \$ |
| Michael Schreiner | 3,000 | 2,950 | 50 | 992 |

The filing of the second financial statements (for the period of January 15, 2010 to January 14, 2011) are due on July 14, 2011.