

FORM CR-3: CONSTITUENCY ASSOCIATION CAMPAIGN PERIOD FINANCIAL STATEMENT

Checklist

Before you send in this return make sure that:

- it is signed by the chief financial officer
- the signed auditor's report is included
- the Chief Electoral Officer's copies of all used official tax credit receipts are included
- all required schedules are completed and attached

IMPORTANT

If any of the above items are missing, your return will not be considered filed.

Make sure that:

- a copy of your auditor's invoice is enclosed with the return
- the contributor's copy of all cancelled/voided official tax credit receipts is included

PLEASE NOTE:

You will find the checklist in Guideline G05, paragraph 31 helpful. The Chief Electoral Officer's staff is always available to provide assistance. You may also download this file from our internet site.

Please contact us at:

Elections Ontario
Election Finances Division
51 Rolark Drive
Toronto, ON M1R 3B1

Telephone: (416) 325-9401

Fax: (416) 325-9466

Internet address: <http://www.elections.on.ca>

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Election Finances Division

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CR-3 Constituency Association Campaign Period Financial Statement

Disponible aussi en français.

Constituency Association Information	
ED No.:	Electoral District:
Political Party:	
Chief Financial Officer	
First Name:	Last Name:
Business Tel.:	Home Tel.:
Fax:	Email:
Address:	
City:	Postal Code:
Certification of Chief Financial Officer	
<p>I, _____ (Name of Chief Financial Officer), have prepared these financial statements and the supporting schedules as set out herein for _____ (Name of Constituency Association) and hereby certify that to the best of my knowledge and belief the financial statements and supporting schedules are true and correct.</p> <p>_____</p> <p style="text-align: center;"><i>Signature of Chief Financial Officer</i> <i>Date</i></p>	

Notes to Financial Statements for the Campaign Period:	from:	to:
<p>Accounting Policies The accounting policies and procedures are determined by the Act and the Chief Electoral Officer through its Guidelines. These are considered appropriate for compliance with the Act.</p> <p>Contributions</p> <ul style="list-style-type: none"> ▪ Individuals, corporations, trade unions and other organizations are limited by the Act in the amount which they may contribute in a year or an election; ▪ The Chief Electoral Officer requires that an official tax credit receipt be issued for each contribution; ▪ Contributions of goods and services are recorded at their fair commercial value. <p>Expenses</p> <ul style="list-style-type: none"> ▪ The Act imposes spending limits on the campaign period expenses of candidates and political parties. Campaign period expenses are defined in the Act and the Guidelines; ▪ The Act requires all expenses be recorded at their fair commercial value. <p>Inventory of campaign materials consists primarily of _____ and is valued at fair commercial value. Inventory other than campaign materials is valued at cost. Capital assets, consisting primarily of _____, are expensed in the year of acquisition and are included in the statement of assets and liabilities at a nominal amount.</p>		



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Auditor's Report

(Attach auditor's invoice.)

To _____ (Name of CFO), Chief Financial Officer of the _____ (Name of Constituency Association):

I/we have audited the statement of income and expenses of _____ (Constituency Association) for the campaign period from _____ (Period Start Date) to _____ (Period End Date) relating to the Ontario election held on _____. These financial statements are the responsibility of the chief financial officer and candidate. My/our responsibility is to express an opinion on these financial statements based on my/our audit.

Except as explained in the following paragraph, I/we conducted my/our audit in accordance with generally accepted auditing standards. Those standards require that I/we 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 the chief financial officer as well as evaluating the overall financial statement presentation.

Due to the nature of the types of transactions inherent in organizations of this type, it is impracticable through auditing procedures to determine that the accounting records include all income and expenses for the year. Accordingly, my/our verification of these transactions was limited to the amounts recorded in the accounting records of the association and I was/we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

In my/our opinion, except for the effect of adjustments, if any, which I/we might have determined to be necessary had I/we been able to satisfy myself/ourselves as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the association as at _____ (Period End Date) and the income and expenses for the year then ended in accordance with the accounting principles disclosed in the notes to the financial statements.

The Act does not require me/us to report, nor was it practicable for me/us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Act.

Signature of Auditor

Date

***Comments:**

Audit Fee:

Auditor

First Name:

Last Name:

Professional Designation:

CA CGA

License No.:

Firm Name:

Business Tel.:

***Home Tel.:**

Fax:

Email:

Address:

City:

Postal Code:

Contact Person (if different from above)

First Name:

Last Name:

(* Items marked with an asterisk are optional.)



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Statement of Income and Expenses

<i>Statement of Income and Expenses from:</i>		<i>to:</i>		
Income				
Line 001	Candidates' Surplus (attach explanation of variance).....			
Line 002	Contributions (from Schedule 2)			
Line 003	Fund-Raising Activities (from Schedule 3).....			
Line 004	Interest Income			
Line 005	Membership Fees			
Line 006	Social functions and general collections (from Schedule 4)			
Line 007	Transfers Received (from Schedule 5)			
Line 008	Other Revenue (provide full details below)			
	<i>Description</i>		<i>Amount</i>	
			
			
Line 009	Total Campaign Period Income			
Expenses				
		<i>Subj. To Lim.</i>	<i>Excl. Exp.</i>	<i>Total</i>
Line 010	Accounting			
Line 011	Audit			
Line 012	Advertising			
Line 013	Appreciation Notices			
Line 014	Bank Charges			
Line 015	Brochures.....			
Line 016	Candidate's Child Care Expenses			
Line 017	Candidate's Deficit Assumed (attach explanation)			
Line 018	Candidate's Personal Expenses			
Line 019	Conventions, Workshops, and Meetings Attended			
Line 020	Credit Card Maintenance Fees			
Line 021	Fund-Raising Expenses (from Schedule 3)			
Line 022	Furniture and Equipment			
Line 023	Insurance and Utilities.....			
Line 024	Interest			
Line 025	Inventory Of Campaign Materials at start of Campaign Period (Schedule 7)			
Line 026	Inventory Of Campaign Materials transferred to Candidate's Campaign.....	()		()
Line 027	Meetings Hosted			
Line 028	Nomination Expenses			
Line 029	Office and Equipment Rental			
Line 030	Office Supplies and Stationary.....			
Line 031	Postage and Courier			
Line 032	Prepaid Campaign Expenses at start of Campaign Period (Schedule 7).....			
Line 033	Prepaid Campaign Expenses transferred to Candidate's Campaign.....	()		()
Line 034	Professional Fees			
Line 035	Recount Expenses.....			
Line 036	Research and Polling.....			
Line 037	Salaries and Benefits			
Line 038	Signs			
Line 039	Social Functions.....			
Line 040	Telecommunications (fax, telephone, cable)			
Line 041	Transfers Paid Out (from Schedule 5)			
Line 042	Travel			
Line 043	Victory Party.....			
Line 044	Web and Internet			
Line 045	Other Expenses (provide full details below).....			
	<i>Description</i>	<i>Subj. to Lim.</i>	<i>Excl. Exp.</i>	<i>Total</i>
			
			
Line 046	Total Expenses Subject to Limitation			
Line 047	Total Excluded Expenses			
Line 048	Total Campaign Period Expenses			
Line 049	Surplus (Deficit) for the Campaign Period			



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Schedule 1: Borrowings and Overdraft		(Attach separate schedule for each indebtedness.)
Financial Institution		
Institution Name:		
Address:		
City:	Postal Code:	
Check if mailing address is same as address: <input type="checkbox"/>		
Mailing Address:		
City:	Postal Code:	
Line 101	Amount Borrowed.....	
Line 102	Amount Outstanding at the End of the Campaign Period.....	
Guarantors		(Attach supplementary list if required)
First Name:	Last Name:	Amount of Guarantee
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	
First Name:	Last Name:	
Address:		
City:	Postal Code:	



Schedule 2: Contributions and Official Tax Credit Receipt Form Reconciliation		
Part 1 – Contributions		
Line 201	From a single source totalling more than \$100.00 (complete Part 2).....	_____
Line 202	Less – Returned or payable to the contributor	_____
Line 203	– Paid or payable to the Chief Electoral Officer	_____
Line 204	Net amount from a single source totalling more than \$100.00	<input style="width: 100px;" type="text"/>
Line 205	From a single source totalling \$100.00 or less	_____
Line 206	Less – Returned or payable to the contributor	_____
Line 207	– Paid or payable to the Chief Electoral Officer	_____
Line 208	Net amount from a single source totalling \$100.00 or less.....	<input style="width: 100px;" type="text"/>
Line 209	Total Contributions.....	<input style="width: 100px;" type="text"/>
Line 210	From anonymous sources	_____
Line 211	Amount of Contributions Paid or Payable to the Chief Electoral Officer (Line 203 + Line 207 + Line 210)	_____
Part 2 – List of Contributors Whose Contributions Totalled More than \$100 (Attach supplementary list if required.)		
Name:		Amount
Address:		
City:	Postal Code:	
Name:		Amount
Address:		
City:	Postal Code:	
Name:		Amount
Address:		
City:	Postal Code:	
Name:		Amount
Address:		
City:	Postal Code:	
Name:		Amount
Address:		
City:	Postal Code:	
Part 3 – Official Tax Credit Receipt Form Reconciliation (Provide serial numbers for each category.)		
		<i>Quantity</i>
Line 212	Valid official tax credit receipts issued	_____
Line 213	Cancelled.....	_____
Line 214	Lost or destroyed	_____
Line 215	Replacement official tax credit receipts issued	_____
Line 216	Used during campaign period	_____



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Schedule 3: Fund-Raising Activities

Name of Event:		Date: / / (MM / DD / YY)
Description of Event:		
Line 301	Admission/Item charge (per person) *	_____
Line 302	Portion deemed a contribution	_____
Line 303	Number of tickets/items sold	_____
* If admission/item charge per person is not consistent, provide complete breakdown of all ticket/item sales.		
Revenue From Event		
Line 304	Total revenue from tickets/items sold (Line 301 x Line 303)	_____
Line 305	Less – Amount included in contributions – Schedule 2, Part 1 (Line 302 x Line 303).....	_____
Line 306	Other Revenue (provide full details below)	_____
	<u>Description</u>	<u>Amount</u>
	_____	_____
	_____	_____
Line 307	Total revenue not treated as contribution (Line 304 – Line 305 + Line 306).....	<input style="width: 100px;" type="text"/>
Line 308	Total expenses incurred	<input style="width: 100px;" type="text"/>

To add additional Fund Raising Activities, please copy this page, fill out as necessary, and include with your application.

Schedule 4: Social Functions and General Collections at Meetings

Attach separate schedule for each function held.

Name of Function:		Date: / / (MM / DD / YY)
Description of Function:		
Location:		
Line 401	Event income	<input style="width: 100px;" type="text"/>
Line 402	Total expenses incurred	<input style="width: 100px;" type="text"/>

To add additional Social Functions, please copy this page, fill out as necessary, and include with your application.



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Schedule 5: Transfers

(Attach supplementary lists if required.)

Transfers Received

From Party

Date (M/D/Y)	Amount
/ /	
/ /	
/ /	

Line 501 Total From Party (provide full details above)

From Constituency Associations

Date (M/D/Y)	ED #	Electoral District Name	Amount
/ /			
/ /			
/ /			

Line 502 Total From Constituency Associations (provide full details above)

From Candidates

Date (M/D/Y)	ED #	ED Name	Last Name	First Name	Amount
/ /					
/ /					
/ /					

Line 503 Total From Candidates (provide full details above)

Line 504 Total Transfers Received (Line 501 + Line 502 + Line 503)

Transfers Paid Out

To Party

Date (M/D/Y)	Amount
/ /	
/ /	
/ /	

Line 505 Total To Party (provide full details above)

To Constituency Associations

Date (M/D/Y)	ED #	Electoral District Name	Amount
/ /			
/ /			
/ /			

Line 506 Total To Constituency Association (provide full details above)

To Candidates

Date (M/D/Y)	ED #	ED Name	Last Name	First Name	Amount
/ /					
/ /					
/ /					

Line 507 Total To Candidates (provide full details above)

Line 508 Total Transfers Paid Out (Line 505 + Line 506 + Line 507)

