

Form CR-6: NOMINATION CONTESTANT CONTEST REPORTING PERIOD FINANCIAL STATEMENT

Completion Guide

COMPLETING THE FINANCIAL STATEMENT

The contest reporting period financial statement has been designed to gather all the information required by the *Election Finances Act* in a form that can be reported on by the CFO or if an audited financial statement is required, then by an auditor. Financial statements are required to be audited if the contestant received at least \$10,000 in contributions and/or the contestant incurred at least \$10,000 in expenses. Audit subsidies are only paid out where the financial statements are required to be audited. This form does not replace the registered nomination contestant's bookkeeping responsibilities throughout the contest reporting period. The form is set out as follows:

- nomination contestant and chief financial officer (CFO) information;
- certification signed by the nomination contestant and CFO responsible for filing the financial statement;
- statement of contest reporting period income and expenses reported on by the CFO or the auditor; and
- various supporting schedules also reported on by the CFO or auditor

The supporting schedules are an integral part of the financial statement. It is important that each schedule agrees with the primary statement as required.

The electronic versions of this form are provided as a convenience. It is the responsibility of the filer to ensure the information filed with Elections Ontario is complete and accurate. Elections Ontario is not responsible for any errors or omissions caused by mistake, modification, or misuse of this template by the filer.

The form should be completed by typing or printing clearly. The form as filed will be photocopied for display and may be inspected by any person upon request at the office of the Chief Electoral Officer during normal office hours. Any person may make extracts from the documents and is entitled to copies of the documents upon payment for their preparation at such rate as the Chief Electoral Officer may determine.

SUBMITTING THE FINANCIAL STATEMENT

Before you send in this return, make sure that:

- it is signed by the registered CFO and nomination contestant;

- the signed auditor's reports and the auditor's invoice are included **if an audited financial statement is required**;
- and all required schedules are completed and attached.
- A complete listing of all contributions received (Last Name, First Name, Contribution Amount, Contribution type (Monetary, Goods/Services) Date Accepted (MMDDYYYY), Full Mailing Address)

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

The contest reporting period financial statement must be filed no later than three months after the contest reporting period ends or after the date of cancellation.

Forms may be submitted by any conventional delivery method, including mail, fax, email or hand delivery. Mailed forms postmarked or courier receipted on or before the filing due date will be accepted as on time.

The onus for proving delivery to the Chief Electoral Officer rests with the person asserting that delivery has been made. Filing requires actual receipt by the Chief Electoral Officer, not simply sending to the Chief Electoral Officer.

The Chief Electoral Officer's staff is always available to provide assistance. Please contact us at:

Elections Ontario	Telephone: (416)325-9401
Compliance Division	Toll Free: 1-866-566-9066
51 Rolark Drive	Fax: (416)325-9466
Toronto, ON M1R 3B1	Email: ElectFin@elections.on.ca
Internet address: http://www.elections.on.ca	

INFORMATION AND CERTIFICATION

The name and contact information of the nomination contestant and the CFO should be complete as this will be the information used if any contact is required.

The certification section must be completed by the nomination contestant and the CFO who is responsible for filing the financial statement.

AUDITOR'S REPORT - FINANCIAL STATEMENT

If an audited financial statement is required:

The nomination contestant's auditor will complete the standard auditor's report as shown in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the statement of income and expenses. A separate auditor's report is also required to be provided as part of the supporting schedules.

STATEMENT OF INCOME AND EXPENSES

This statement should include all income received and expenses, including unpaid accounts and receivables, incurred by the nomination contestant in the contest reporting period.

All expenses incurred in the contest reporting period whether paid for, owing to suppliers or contributed should be categorized on the statement of income and expenses.

INCOME

Contributions

All contributions should be reported in this account. This includes monies contributed as well as contributions of goods or services. Schedule 2 requires a detailed breakdown of contributions. The contribution portion of fund-raising proceeds must be included in contributions.

Fund-Raising Events

Fund-raising income should represent only the revenue from fund-raising events not treated as contributions. Any contribution income from fund-raising events is included as contributions in Schedule 2. Schedule 3 assists in splitting out the two types of possible income from a fund-raising event (contributions and fund-raising income).

Social Functions and General Collections at Meetings

Schedule 4 requires further reporting on each social function and meeting held.

Other Income

Include and provide details of any other income that could not be classified elsewhere. This could include recoveries, gains on disposal of investments or fixed assets, etc. Do not include proceeds from loans.

EXPENSES

Accounting and Audit

This includes all expenses related to accounting, bookkeeping, and the net cost of the audit, which is determined by the auditor's invoice less any audit subsidy.

Advertising, Brochures, and Signs

This includes all payments for media advertising, except media advertising considered part of any other expense such as fund-raising or meeting expenses.

This includes all payments for brochures, including design fees, graphics, printing and distribution, and excluding brochures considered part of any other expense

such as fund-raising or meeting expenses. This account should not be adjusted for changes in inventory.

This includes all payments for sign design, printing, distribution, etc. This account should not be adjusted for changes in inventory.

Bank Charges

This includes all financial institution service charges, safety deposit box fees, cheque printing, etc.

Fund-Raising Expenses

This includes all expenses directly related to fund-raising which may include advertising, brochures, printing, catering, entertainment, postage, refreshments or hall rental. Revenue from a fund-raising event should not be netted with expenses.

Meetings Hosted

This includes all expenses related to meetings hosted, such as advertising, printing, postage, hall rental or refreshments.

Office and Equipment Rental

This includes office and equipment rental for the contest office.

Office Supplies and Stationery

This includes all general expenses such as office expenses, supplies, small tools and equipment. In addition, this amount includes the cost of all stationery not related to specific items such as fund-raising and meetings.

Postage and Courier

This includes all expenses for postal and courier services other than those related to items such as fund-raising and meetings.

Professional Fees

This includes all amounts paid in fees for professional services such as legal services and professional fund-raisers, other than for accounting and auditing.

Social Functions and General Collections at Meetings

This includes all expenses directly related to social functions and general collections at meetings.

Telecommunications

This includes expenses related to telecommunications such as fax, telephone and cable.

Travel

This includes all travel expenses such as vehicle rentals and mileage that are not related to specific items such as conventions, workshops or meetings attended.

Victory Party

This includes all expenses related to a function held following the closing of voting on the day of the vote. These expenses include all expenses directly related to the function such as advertising, printing, catering, entertainment, refreshments and hall rental.

Web and Internet

This includes all expenses related to web and internet.

Other Expenses

Include and provide details of any other expenses that could not be classified elsewhere such as expenses from social events.

NOTES TO FINANCIAL STATEMENT AND SCHEDULES

These notes are for informational purposes.

AUDITOR'S REPORT - SUPPORTING SCHEDULES

If an audited financial statement is required:

The nomination contestant's auditor will complete the standard auditor's report as shown in this form unless the auditor wishes to submit a qualified report or a denial of opinion. This auditor's report is to provide an opinion on the supporting schedules of the financial statement.

SCHEDULE 1: BORROWINGS AND OVERDRAFTS

Each indebtedness that the nomination contestant has had outstanding to any financial institution at any time during the contest reporting period must be reported separately on Schedule 1. This includes loans, lines of credits, or account overdrafts. If there are additional financial institutions and/or guarantors to report, include with your filing a copy of Schedule 1 completed as necessary or attach another sheet in a similar format.

SCHEDULE 2: CONTRIBUTIONS

Part 1 - Contributions

Contributions must be broken down into separate totals - those received from fund-raising events and those received by all other methods.

In addition, contribution details regarding those from a single source greater than \$100, those from anonymous sources, and those paid or payable to the Chief Electoral Officer should be reported. For amounts payable to the Chief Electoral Officer, include these with the financial statement with cheques made payable to Elections Ontario.

The total amount of contributions on Schedule 2, Part 1 should agree to the statement of income and expenses.

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

For any aggregate contributions from a single source totaling more than \$100, the name and address of the contributor is to be provided. If insufficient space is provided, include with your filing a copy of Schedule 2 completed as necessary or attach another sheet in a similar format.

SCHEDULE 3: FUND-RAISING EVENTS

Each event must be reported separately on Schedule 3. Provide complete details of each event, including the date, type of event, charge, portion of the charge deemed to be a contribution, and other income.

If admission/item charge per person is not consistent, provide a complete breakdown of all ticket/item sales.

Contact Elections Ontario if a silent auction has been held during the period to obtain a template to report information from this event.

The portion of revenue actually treated as contributions must be reported on Schedule 2 as contributions from fund-raising events.

The total revenue not treated as contributions as shown on Schedule 3 should agree to the statement of income and expenses.

Expenses should not be netted against revenue but should be accumulated and reported in the appropriate account in the expense section of the statement of income and expenses.

If there are additional fund-raising events to report, include with your filing a copy of Schedule 3 completed as necessary or attach another sheet in a similar format.

SCHEDULE 4: SOCIAL FUNCTIONS AND GENERAL COLLECTIONS AT MEETINGS

Each social function and/or meeting must be reported separately on Schedule 4. Provide complete details of the date, type of function, location and gross revenue. If there are additional events to report, include with your filing a copy of Schedule 4 completed as necessary or attach another sheet in a similar format.

The total revenue as shown on Schedule 4 should agree to the statement of income and expenses.

Expenses should not be netted against revenue but should be accumulated and reported in the appropriate account in the expense section of the statement of income and expenses.

SCHEDULE 6: CONTEST REPORTING PERIOD EXPENSES

Any suppliers where total payments exceeded \$100 for the period should be listed in Schedule 6, providing the name of the supplier, nature of the expenses and amount of payment. The supplier listed should be the original supplier of the goods or services and not the name of any contest member making a purchase on behalf of the nomination contestant. The nature of the expenses should match the description of expenses in the statement of income and expenses.

If there are additional suppliers to report, include with your filing a copy of Schedule 6 completed as necessary or attach another sheet in a similar format.

SCHEDULE 10: LIST OF ACCOUNTS PAYABLE

Schedule 10 provides a detailed breakdown of the accounts payable outstanding at the end of the contest reporting period.

Provide the original date of the charge, the name of the supplier, the nature of the charge and the amount.

SCHEDULE 15: STATEMENT OF DISPOSITION OF NOMINATION CONTESTANT SURPLUS OR DEFICIT

If there is a surplus at the end of the reporting period, the nomination contestant shall pay the funds over to the relevant political party or constituency association. In case of the contestant selected as the candidate for the electoral district (winning contestant), he or she may pay the funds into his or her depository for contributions as a candidate. If there is any variance between the amount of the surplus reported on the schedule and what was reported on the statement of income and expenses, the Chief Electoral Officer must be informed of the full details.

If there is a deficit at the end of the reporting period, the nomination contestant must attach a separate schedule listing unpaid debts, including unpaid financial institution borrowings, making up the deficit and how these debts will be discharged. If there is any variance between the amount of the deficit reported on the statement of income and expenses and the payments made by the nomination contestant to settle the debt, the Chief Electoral Officer must be informed of the full details.



**Elections
Ontario**

Compliance Division

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TORONTO, ONTARIO M1R 3B1

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**CR-6 Nomination Contestant Contest
Reporting Period Financial Statement**

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For Office Use Only					
Inc. on NCR-1: <input type="checkbox"/>					

By-election *General Election* *Polling Day:* _____

Nomination Contestant Information

Political Party: _____

ED No.: _____ **Electoral District:** _____

Nomination Contestant

First Name: _____ **Last Name:** _____

Business Tel.: _____ **Home Tel.:** _____

Fax: _____ **Email:** _____

Address: _____

City: _____ **Postal Code:** _____

Chief Financial Officer (CFO)

First Name: _____ **Last Name:** _____

Business Tel.: _____ **Home Tel.:** _____

Fax: _____ **Email:** _____

Address: _____

City: _____ **Postal Code:** _____

Certification of Chief Financial Officer

I, _____ (Name of CFO), have prepared this contest reporting period financial statement and the supporting schedules as set out herein for _____ (Name of Nomination Contestant) and certify that to the best of my knowledge and belief the financial statement and supporting schedules are true and correct.

Signature of CFO: _____ **Date:** _____

Certification of Nomination Contestant

I, _____ (Name of Nomination Contestant), a nomination contestant for the _____ (Name of Political Party), hereby certify that to the best of my knowledge and belief this contest reporting period financial statement and supporting schedules as set out herein are true and correct.

Signature of Nomination Contestant: _____ **Date:** _____

CR-6 Nomination Contestant Contest Reporting Period Financial Statement

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Independent Auditor's Report - Financial Statements:

To _____ (name of CFO), chief financial officer of the _____ (name of registered political entity) and the Chief Electoral Officer of Ontario:

Qualified Opinion

I/We have audited the accompanying financial statements of the _____ (name of registered political entity) which comprise the statement of assets and liabilities, where applicable, as at _____ (MMDDYYYY), the income and expenses for the year/period ended _____ (MMDDYYYY), and a summary of significant accounting policies and other explanatory information.

The financial statements have been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the _____ (name of registered political entity) as at _____ (MMDDYYYY), and the results of its operations for the year then ended and/or campaign period where applicable, in accordance with the "applicable" financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my/our verification of income and expenses was limited to the amount recorded in the records of the _____ (name of registered political entity) and I/we was/were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period ended _____ (MMDDYYYY), and assets and liabilities, where applicable, as at _____ (MMDDYYYY).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the financial statements in Canada, and I/we have fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

Basis of Accounting and Restriction on Use

Without modifying my/our opinion, I/we draw attention to the Notes to Financial Statements, which describe the basis of accounting. The Notes to Financial Statements are prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the financial statements may not be suitable for another purpose.

The Chief Financial Officer's responsibility for the Financial Statements

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the political entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My/Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my/our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I/we exercise professional judgment and maintain professional skepticism throughout the audit.

I/We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my/our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness

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of accounting estimates and related disclosures made by the chief financial officer.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I/We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I/we identify during my/our audit.

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

Signature of Auditor:

Date:

Auditor's Address:

Audit Fee:

(Attach auditor's invoice)

I confirm that I am a licensed public accountant in good standing.

License Holder Name:

License Number:

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Statement of Income and Expenses

from: _____ to: _____

	Income		+ Call to Vote		+ Post Vote		= Total
Line Description							
01	Contributions (from Line 203)				+		=
02	Fund-Raising Events (from Line 301)		+		+		=
03	Social Functions and General Collections at Meetings (from Line 401)		+		+		=
04	Other Income (provide full details below)		+		+		=
05	Total Income		+		+		=
		Prior to Call		Call to Vote (Subject to Limit)		Post Vote (Excluded)	Total
	Expenses		+		+		=
06	Accounting and Audit		+		+		=
07	Advertising, Brochures, and Signs		+		+		=
08	Bank Charges		+		+		=
09	Fund-Raising Expenses		+		+		=
10	Social Functions and General Collections at Meetings						
11	Meetings Hosted		+		+		=
12	Office and Equipment Rental		+		+		=
13	Office Supplies and Stationery		+		+		=
14	Postage and Courier		+		+		=
15	Professional Fees		+		+		=
16	Telecommunications (telephone, cable)		+		+		=
17	Travel		+		+		=
18	Victory Party		+		+		=
19	Web and Internet		+		+		=
20	Other Expenses (provide full details below)		+		+		=
21	Total Expenses		+		+		=

Line 022- Surplus/(Deficit) at End of Contest Reporting Period _____

Provide details of Other Income (Line 04) and Other Expenses (Line 20) below:

Other Income (Line 04)

<i>Description</i>		+ Call to Vote		+ Post Vote		= Total
_____				+		=
_____				+		=
Total Other Income:				+		=

Other Expenses (Line 20)

<i>Description</i>		+ Call to Vote (Subject to Limit)		+ Post Vote (Excluded)		= Total

_____				+		=
Total Other Expenses:				+		=

Notes to Financial Statement and Schedules

For the contest period from: _____ to: _____

Notes to Financial Statement

This financial statement has been prepared in accordance with the financial reporting provisions of section 41.1(3) of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

The most significant accounting policies are as follows:

Contributions

- Contributions are considered accepted when deposited.
- Contributions of goods and services are recorded at their fair market value.

Expenses

- All expenses are recorded at their fair market value.
- Inventory of campaign materials is valued at their fair market value.
- Inventory other than campaign materials is valued at cost.
- Capital assets are expensed in the period of acquisition.

Notes to Schedules

These Schedules have been prepared in accordance with the financial reporting provisions of section 41.1(3) of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

The most significant accounting policies are as follows:

Contributions

- Contributions are considered accepted when deposited.
- Contributions of goods and services are recorded at their fair market value.

Expenses

- All expenses are recorded at their fair market value.
- Inventory of campaign materials is valued at their fair market value.
- Inventory other than campaign materials is valued at cost.

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Independent Auditor's Report - Schedules:

To _____ (name of CFO), chief financial officer of the _____ (name of registered political entity) and the Chief Electoral Officer of Ontario:

Qualified Opinion

I/We have audited the accompanying schedules of the _____ (name of registered political entity) which include one or more of the following schedules, as applicable, for the period ended _____ (MMDDYYYY), and a summary of significant accounting policies and other explanatory information.

The schedules have been prepared by the chief financial officer of the registered political entity based on the financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer.

In my/our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying schedules present fairly, in all material respects, the financial position of the _____ (name of registered political entity) as at _____ (MMDDYYYY), and the results of its operations for the year then ended and/or campaign period where applicable, in accordance with the "applicable" financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and guidance issued by the Chief Electoral Officer.

Schedule 1: Borrowings and Overdrafts

Schedule 2: Contributions and Tax Receipt Form Reconciliation

Schedule 3: Fund-Raising Events

Schedule 4: Social Functions and General Collections at Meetings

Schedule 5: Transfers

Schedule 6: List of Suppliers Where Current Year Expenditure Exceeds \$100 (\$1,000 for political parties)

Schedule 7: Inventory and Prepaid Expenses

Schedule 8: Campaign Period Statement of Income and Expenses

Schedule 9: List of Accounts Receivable

Schedule 10: List of Accounts Payable

Schedule 11: Calculation of Candidate's Campaign Expense Limit and Reimbursement Entitlement

Schedule 12: Agency Contributions Accepted During the Reporting Period

Schedule 13: Candidates' and Leadership Contestants' Surplus and Deficits

Schedule 14: Statement of Disposition of Leadership Contestant Surplus or Deficit

Schedule 15: Statement of Disposition of Nomination Contestant Surplus or Deficit

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to

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satisfactory audit verification. Accordingly, my/our verification of income and

expenses was limited to the amount recorded in the records of the _____
_____ (name of registered political entity)

and I/we was/were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period ended _____ (MMDDYYYY) and assets and liabilities, where applicable, as at _____ (MMDDYYYY).

I/We conducted my/our audit in accordance with Canadian generally accepted auditing standards. My/Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the schedules* section of my/our report.

I/We am/are independent of the registered political entity in accordance with the ethical requirements that are relevant to my/our audit of the schedules in Canada, and I/we have fulfilled my/our other ethical responsibilities in accordance with these requirements. I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our opinion.

Basis of Accounting and Restriction on Use

Without modifying my/our opinion, I/we draw attention to the Notes to Schedules, which describe the basis of accounting. The Notes to Schedules are prepared to assist the chief financial officer of the registered political entity to meet the requirements of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer. As a result, the Schedules may not be suitable for another purpose.

The Chief Financial Officer's Responsibility for the Schedules

The chief financial officer of the registered political entity is responsible for the preparation and fair presentation of these schedules in accordance with the financial reporting provisions of Section 41 of the Ontario *Election Finances Act* and the guidance issued by the Chief Electoral Officer, and for such internal control as the chief financial officer determines is necessary to enable the preparation of schedules that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the political entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedules

My/Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my/our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, I/we exercise professional judgment and maintain professional skepticism throughout

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the audit.

I/We also:

- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my/our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the chief financial officer.
- Evaluate the overall presentation, structure and content of the schedules, including the disclosures, and whether the schedules represent the underlying transactions and events in a manner that achieves fair presentation.

I/We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I/we identify during my/our audit.

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

Signature of Auditor: _____

Date: _____

Auditor's Address: _____

Audit Fee: _____ *(Attach auditor's invoice)*

I confirm that I am a licensed public accountant in good standing.

License Holder Name: _____

License Number: _____

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Schedule 1: Borrowings and Overdrafts

Financial Institution:

Date Amount Borrowed: ___/___/___ Loan Due Date: ___/___/___
(MM/DD/YY) (MM/DD/YY)

Address: City: Postal Code:

Telephone: Email:

Line 101 Original Amount Borrowed
Line 102 Amount Repaid During the Period
Line 103 Amount Outstanding at End of Period

Guarantor(s):

Table with 6 columns: First Name, Last Name, Address, City, Postal Code, Amount of Guarantee.

Financial Institution:

Date Amount Borrowed: ___/___/___ Loan Due Date: ___/___/___
(MM/DD/YY) (MM/DD/YY)

Address: City: Postal Code:

Telephone: Email:

Line 101 Original Amount Borrowed
Line 102 Amount Repaid During the Period
Line 103 Amount Outstanding at End of Period

Guarantor(s):

Table with 6 columns: First Name, Last Name, Address, City, Postal Code, Amount of Guarantee.

Line 104 Total Amount Outstanding At End of Period

To add additional financial institutions and/or guarantors, copy this page, fill out as necessary and include with your filing.

Schedule 2: Contributions

Part 1 - Contributions

Line 201 Contributions excluding fund-raising events _____
Line 202 Contributions from fund-raising events (from Line 302) _____
Line 203 Total Contributions (to Line 01) _____
Line 204 Contributions from a single source greater than \$100
(complete Part 2) _____
Line 205 From anonymous sources _____
Line 206 Paid or payable to the Chief Electoral Officer _____

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

First Name:	Last Name:	Address:	City:	Postal Code:	Amount:
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Total Amount of Contributions from a single source greater than \$100:
(this should equal Line 204) _____

To add additional contributors, attach a supplementary list in a similar format and include with your filing.

CR-6 Nomination Contestant Contest Reporting Period Financial Statement

Disponible aussi en français.

Schedule 3: Fund-Raising Events

Name and Description of Event: _____

Date Held: _____ (MM/DD/YY)

Price per Ticket (A): _____ Number of Tickets Sold (B): _____

Direct Cost Per Ticket _____ Contribution Portion per Ticket _____
(C): _____ (D = A - C): _____

Total Contributions _____ Total Fund-Raising Income _____
(B * D): _____ (E = B * C): _____

Other Income from Event (provide details below):

<i>Description</i>	<i>Amount</i>
--------------------	---------------

_____	_____
-------	-------

_____	_____
-------	-------

Total Other Fund-Raising Income (F): _____

Total Fund-Raising Income from Event (E + F): _____

Name and Description of Event: _____

Date Held: _____ (MM/DD/YY)

Price per Ticket (A): _____ Number of Tickets Sold (B): _____

Direct Cost Per Ticket _____ Contribution Portion per Ticket _____
(C): _____ (D = A - C): _____

Total Contributions _____ Total Fund-Raising Income _____
(B * D): _____ (E = B * C): _____

Other Income from Event (provide details below):

<i>Description</i>	<i>Amount</i>
--------------------	---------------

_____	_____
-------	-------

_____	_____
-------	-------

Total Other Fund-Raising Income (F): _____

Total Fund-Raising Income from Event (E + F): _____

Line 301 Total Fund-Raising Income (to Line 02) _____

Line 302 Total Contributions from Fund-Raising (to Line 202) _____

Line 303 Total Event Expenses _____

To add additional fund-raising events, copy this page, fill out as necessary and include with your filing.

CR-6 Nomination Contestant Contest Reporting Period Financial Statement

Disponible aussi en français.

Schedule 4: Social Functions and General Collections at Meetings

Date of Function/Meeting: _____ (MM/DD/YY)

Location: _____

Number of Attendees: _____

Amount Collected: _____

Total Expenses Incurred: _____

Date of Function/Meeting: _____ (MM/DD/YY)

Location: _____

Number of Attendees: _____

Amount Collected: _____

Total Expenses Incurred: _____

Date of Function/Meeting: _____ (MM/DD/YY)

Location: _____

Number of Attendees: _____

Amount Collected: _____

Total Expenses Incurred: _____

Date of Function/Meeting: _____ (MM/DD/YY)

Location: _____

Number of Attendees: _____

Amount Collected: _____

Total Expenses Incurred: _____

Line 401 Total Amount Collected (to Line 03) _____

Line 402 Total Expenses Incurred _____

To add additional social functions and general meetings, copy this page, fill out as necessary and include with your filing.

Schedule 10: List of Accounts Payable

Supplier:	Date of Charge:	Nature of Charge:	Amount:

Line 1001 Total Accounts Payable

To add additional payables, copy this page, fill out as necessary and include with your filing.

Schedule 15: Statement of Disposition of Nomination Contestant Surplus or Deficit

Line 1501	Amount of surplus from the Statement of Income and Expenses transferred to the:	
	<ul style="list-style-type: none"> • political party _____ • constituency association _____ 	
Line 1502	For Nomination Contestants selected as Candidates only : Amount of surplus from the Statement of Income and Expenses transferred to the candidate's campaign as other income	_____
Line 1503	Total Contest Period Surplus (Line 1501 + Line 1502)	=====
Line 1504	Total Contest Period Deficit <i>(attach a list of how debts will be discharged)</i>	_____