

**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2022	07	4

 to 

YYYY	MM	DD
2022	12	31

Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)

Supplementary filing reflecting finances from start of campaign to end of extended campaign period

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

Collier

Given Name(s)

Jacqueline

Office for Which the Candidate Sought Election  
Mayor and District Councillors

Ward Name or Number (if any)

Municipality

District 2 - Loyalist - Cataraqui

Spending Limit

General

\$ 13,287.50

Parties and Other Expressions of Appreciation

\$ 1,328.75

Contribution Limit

Contributions from Candidate and Spouse

\$ 6,453.80

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

**Box B: Declaration**

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



Signature of Candidate

2022/12/27

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/01/12

Time Filed

9:07 am

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate



## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution \_\_\_\_\_ Amount borrowed  
\$ \_\_\_\_\_

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 13,215.37	
Revenue from items \$25 or less	+ \$ _____	
Sign deposit refund	+ \$ _____	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ _____	
Interest earned by campaign bank account	+ \$ _____	
Other (provide full details)		
1. _____	+ \$ _____	
2. _____	+ \$ _____	
3. _____	+ \$ _____	
4. _____	+ \$ _____	
5. _____	+ \$ _____	
6. _____	+ \$ _____	
<b>Total Campaign Income (Do not include loan)</b>		<b>= \$ 13,215.37 C1</b>

### EXPENSES (Note: Include the value of contributions of goods and services)

#### 1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ _____	
Advertising	+ \$ 3,192.25	
Brochures/flyers	+ \$ 3,195.35	
Signs (including sign deposit)	+ \$ 4,320.94	
Meetings hosted	+ \$ 47.97	
Office expenses incurred until voting day	+ \$ 464.41	
Phone and/or internet expenses incurred until voting day	+ \$ _____	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____	
Bank charges incurred until voting day	+ \$ 1.20	
Interest charged on loan until voting day	+ \$ _____	
Other (provide full details)		
1. _____	+ \$ _____	
2. _____	+ \$ _____	
3. _____	+ \$ _____	
4. _____	+ \$ _____	
5. _____	+ \$ _____	
6. _____	+ \$ _____	
<b>Total Expenses subject to general spending limit</b>	<b>= \$ 11,222.12</b>	<b>C2</b>

#### 2. Expenses subject to spending limit for parties and other expressions of appreciation

1. After Election Party / Thank you Party	+ \$ 1,262.51	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<u>1,262.51</u> <b>C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit		+ \$	<u>730.74</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	_____
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	_____
Interest charged on loan after voting day		+ \$	_____
Expenses related to recount		+ \$	_____
Expenses related to controverted election		+ \$	_____
Expenses related to compliance audit		+ \$	_____
Expenses related to candidate's disability (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Other (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<u>730.74</u> <b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 13,215.37 **C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	_____	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	_____	
Surplus (or deficit) for the campaign		= \$	_____	<b>D2</b>

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

## Schedule 1 – Contributions

### Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$ 865.37	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$ 75.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$ 12,275.00	
<b>Less:</b> Ineligible contributions paid or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 13,215.37</b>	<b>1A</b>

### Part II – Contributions from candidate or spouse

**Table 1: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>		

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

### Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

**Table 3: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse**  
 (Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor**  
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)      \$ \_\_\_\_\_ **1B**

**Jacqueline Collier**

<b>Name</b>	<b>Full Address</b>	<b>Date Received</b>	<b>Amount</b>
Joanne L Blommestyr	24 Faircrest Blvd. Kingston , ON , K7L 4V1	13-Jul-22	\$ 250.00
John R Armitage	105 McDonough Cres, Amherstview, ON , K7N 0A4	13-Jul-22	\$ 1,200.00
Paul R Martin	961 Lynwood Drive, Kingston , ON , K7P 2K5	14-Jul-22	\$ 1,200.00
Erin L Young	768 Downing Street, Kingston , ON , K7M 5R2	22-Jul-22	\$ 500.00
Pauline M Greenwood	4101 Bath Rd , Kingston , ON , K7M 4Y8	25-Jul-22	\$ 100.00
Tom Greenwood	HWY 15, Kingston ,ON , K7L 4Y2	25-Jul-22	\$ 100.00
Carolyn Blommestyn	60 Kenwoods Circle , Kingston , ON , K7K 6Y1	25-Jul-22	\$ 300.00
Gennaro DiSanto	726 Kananaskis Drive, Kingston , ON , K7P 0A9	27-Jul-22	\$ 250.00
Venicio A Rebelo	5 Gore Street Suite 606 , Kingston , ON , K7L 0A1	28-Jul-22	\$ 150.00
Kyle Nielissem	4582 North Shore Rd, Perth , ON , K0H 2I0	28-Jul-22	\$ 500.00
Tom Wilson	203 Hawthorne Ave, Kingston , ON , K7M 1Z2	02-Aug-22	\$ 500.00
Laurence Trainor	697 Rogers Side Rd, Kingston , ON , K7L 4V1	19-Aug-22	\$ 1,000.00
Benjamin Pilon	1994 Sunbury Rd, Inverary , ON , K0H 1X0	31-Aug-22	\$ 500.00
Peter Splinter	66 Limeridge Drive, Kingston , ON , K7K 6L9	09-Sep-22	\$ 1,200.00
Denis Brisebois	1503 Lower Dr, Kingston, ON , K7M 7K1	11-Sep-22	\$ 1,000.00
Michelle R Greene	809 Roshan Drive , Kingston , ON , K7P 0A9	12-Sep-22	\$ 1,200.00
Neal Ritchie	1278 Mazzolin Cres, Kingston , ON , K7P 0G6	21-Sep-22	\$ 1,000.00
Ben Doornekamp	1027 Old Front Rd, Kingston , ON , K7M 4M2	21-Sep-22	\$ 1,000.00
Peter Kingston	62 Riverside Dr., Kingston , ON , K7L 4V1	07-Oct-22	\$ 125.00
Samir A Khan	32 Bayshore Drive, Bath , ON , K0H 1G0	24-Oct-22	\$ 200.00
			\$ 12,275.00

## Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

### Fundraising Event/Activity 1

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

#### Part I – Ticket revenue

Admission charge (per person) \$ \_\_\_\_\_ 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part II (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part III (include under Income in Box C)** = \$ \_\_\_\_\_

#### Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor  
Chartered Professional Accountant

Municipality Napane	Date (yyyy/mm/dd) 2022/12/08
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**Contact Information**

Last Name or Single Name LeMay	Given Name(s) Kyle	Licence Number 3-3190409
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**Address**

Suite/Unit Number	Street Number 36	Street Name Bridge Street East
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Municipality Napane	Province Ontario	Postal Code K7R 1J8
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Telephone Number 613-354-2169	Email Address klemay@welch.on.ca
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The report must be done in accordance with generally accepted auditing standards and must:

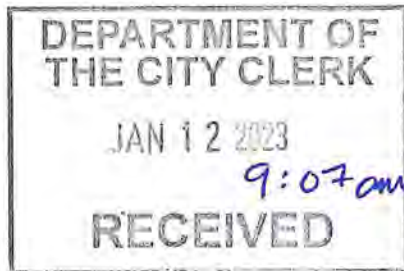
- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

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Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.





Welch LLP

## INDEPENDENT AUDITOR'S REPORT

To John Bolognone, City Clerk of the City of Kingston at the request of Jacqueline Collier

### Qualified Opinion

We have audited the Financial Statement - Form 4 Report of Jacqueline Collier for the period from July 4, 2022 to December 31, 2022.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Form 4 report for the period July 24, 2022 to December 31, 2022, is prepared in all material respects, in accordance with the reporting provisions of the 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996.

### Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring the Form 4 Report reflects the amounts recorded in the accounting records of Jacqueline Collier, candidate, in accordance with the accounting procedures established by the 2022 Candidates Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Form 4 Report section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Form 4 Report in Canada, and we have fulfilled our other ethical responsibility in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Emphasis of Matter – Basis of Accounting and Restrictions on Distribution

The Form 4 Report is prepared using the accounting policies described in the 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996. This Form 4 Report is prepared solely for the use of the City Clerk of the City of Kingston and the Ministry of Municipal Affairs and Housing to evaluate the candidate's compliance with the Municipal Elections Act, 1996. As a result, the Form 4 Report may not be suitable for another purpose and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our express written consent. Our opinion is not modified in respect of this matter.

### **Candidate's Responsibilities for the Form 4 Report**

The Candidate is responsible for the preparation of the Form 4 Report in accordance with the reporting provisions of the 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Form 4 Report that is free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial statement process.

### **Auditor's Responsibility for the Audit of the Form 4 Report**

Our objectives are to obtain reasonable assurance about whether the Form 4 Report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the Form 4 Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

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

Napanee, Ontario  
December 19, 2022



CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Welch LLP

An Independent Member of BKR International