

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 paid immediately over to the clerk who is responsible for the conduct of the election.

	YYYY	MM	DD		YYYY	MM	DD						
For the campaign period from (day candidate filed nomination)	2	0	1	9	to	2	0	1	8	1	2	3	1

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

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Clement

Given Name(s)

Bernadette

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Cornwall

Spending Limit - General

\$ 35,988.60

Spending Limit - Parties and Other Expressions of Appreciation

\$

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

Box B: Declaration

I, Bernadette Clement, 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

2019/03/22

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/22

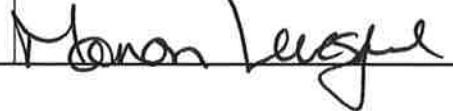
Time Filed

3:00 pm

Initial of Candidate or Agent (if filed in person)

BC

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)	+ \$	27,783.00
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	27,783.00 C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	12,749.00
Brochures/flyers	+ \$	953.00
Signs (including sign deposit)	+ \$	4,555.00
Meetings hosted	+ \$	1,034.00
Office expenses incurred until voting day	+ \$	1,356.00
Phone and/or internet expenses incurred until voting day	+ \$	906.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	69.00
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Insurance	+ \$	798.00
2. Postage and Courier	+ \$	4,233.00
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	26,653.00 C2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	_____ C3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00	
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. _____	+ \$		
Total Expenses not subject to spending limits	= \$	1,130.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 27,783.00 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$		D3

If line D3 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.

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

 Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

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

Number of tickets sold

\$ _____	2A
X _____	2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ _____

Part II – Other revenue deemed a contribution

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

Provide details

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

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

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. _____	+	\$ _____
6. _____	+	\$ _____
7. _____	+	\$ _____
8. _____	+	\$ _____

Total Part IV Expenses (include under Expenses in Box C)

= \$ _____

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

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

Professional Designation of Auditor

CPA, CGA, LPA

Municipality

Cornwall, Ontario

Date (yyyy/mm/dd)

2019/03/2019

Contact Information

Last Name or Single Name

Desnoyers

Given Name(s)

Paul

Licence Number

3-31020

Address

Suite/Unit No.

Street No.

709

Street Name

Cotton Mill St.

Municipality

Cornwall

Province

Ontario

Postal Code

K6H 7K7

Telephone No. (including area code)

613-932-3610

Email Address

paul.desnoyers@mnp.ca

The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Bernadette Clement Campaign 2018
 Tax Receipt Listing
 October 22, 2018

Part II - Table 2

FirstName	MailingAddress	GiftDate	Amount	ReceiptAmount
Gerald Samson	1 Ave Dunbar, Cornwall	Sep 11	100.00	100.00
Michel Le Sann	160 Holmwood Ave, Cornwall	Sep 13	500.00	500.00
Dianne Poirier	2319 Emily Cres, Cornwall	Sep 11	100.00	100.00
Paulette Hébert	108 Second St. East Apt 203, Cornwall	Sep 15	150.00	150.00
Michele Chauvin	420 South Branch Rd, Cornwall	Sep 15	200.00	200.00
John Towndrow	213 Jenna Cresc, Cornwall	Sep 20	100.00	100.00
Roy Perkins	1100 Marleau Ave, Cornwall	Sep 21	250.00	250.00
Mark Owen	P.O. Box 523	Sep 21	500.00	500.00
Mostafa El Gazar	16443 Duffs Corner Road, Cornwall	Sep 26	300.00	300.00
Rachel Navaneelan	Unit D525 Ninth St. E, Cornwall	Sep 26	400.00	400.00
Susan Carter	28 Bryden Ave, Cornwall	Sep 27	100.00	100.00
Virginia Winn	18685 Kings Rd. Country Rd 18, Cornwall	Sep 28	100.00	100.00
Sally Grant	1607 Jane St, Cornwall	Sep 28	1,000.00	1,000.00
Sylvie + Andre Menard	221 Bryden Ave, Cornwall	Sep 28	100.00	100.00
Linda Arsenault - Graham	2097 Concorde Ave, Cornwall	Sep 28	500.00	500.00
James Francis	1014 Oak Cresc, Cornwall	Oct 1	100.00	100.00
Margaret McCaulay	125 First St E, Cornwall	Oct 1	250.00	250.00
John McCaulay	125 First St E., Cornwall	Oct 1	100.00	100.00
Alice Jones Terriah	2052 Pitt St, Cornwall	Oct 4	100.00	100.00
Patrick Finucan	700 Riverdale Ave, Cornwall	Oct 4	150.00	150.00
Raymond Houde	2137 Ave Concorde, Cornwall	Oct 13	100.00	100.00
Jean Lecompte	14 Wellington, Cornwall	Oct 13	100.00	100.00
William Kaneb	P.O. Box 394	Oct 15	250.00	250.00
Claude Manigat	810A McConnell Ave, Cornwall	Oct 13	500.00	500.00
N. H. Shah	41 Monaco Crest, Cornwall	Oct 17	1,001.00	1,001.00
Aman Hundal	103 Streamside Cresc., Cornwall	Oct 18	200.00	200.00
Roland Besner	1344 Lisieux St, Cornwall	Oct 15	200.00	200.00
Pamela McKenzie	73 Monaco Cresc., Cornwall	Oct 17	100.00	100.00
Andre Pommier	C.P. 777	Oct 17	100.00	100.00
Debora M. Daigle	1608 Joyce St, Cornwall	Oct 10	100.00	100.00
Jean-Luc Cardinal	717 Second St. E. Cornwall	Dec 13	200.00	200.00

7,951.00

BERNADETTE CLEMENT

FINANCIAL STATEMENTS

December 31, 2018

BERNADETTE CLEMENT

December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To The Board of Directors of
Bernadette Clement

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Bernadette Clement (the "Organization") which comprise the balance sheet as at December 31, 2018, and the statements of loss and deficit for the 6 month period then ended.

In our opinion, except for the 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 Organization as at December 31, 2018, and the results of its operations for the period then ended in accordance with Canadian accounting standards for the *Municipal Elections Act*.

Basis for Qualified Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

In common with many organizations of this type, the Organization derives revenues from contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to contributions or surplus for the period ended December 31, 2018 and assets as at December 31, 2018.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for the *Municipal Elections Act* and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our qualified 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.



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Cornwall, Ontario
March 19, 2019

Chartered Professional Accountants
Licensed Public Accountants



BERNADETTE CLEMENT

BALANCE SHEET

As at December 31, 2018

ASSETS	
Cash	\$ 1,616

LIABILITIES	
Accounts payable	\$ 2,037

ACCUMULATED DEFICIT	
DEFICIT	(421)

	\$ 1,616
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APPROVED:

_____ Candidate

_____ Date

BERNADETTE CLEMENT

STATEMENT OF LOSS AND DEFICIT

For the period ended December 31, 2018

REVENUE	
Contributions	\$ 27,362
<hr/>	
EXPENSES	
Audit	1,130
Advertising	12,749
Bank charges	69
Brochures	953
Insurance	798
Meetings hosted	1,034
Office and equipment rental	1,356
Postage and courier	4,233
Signs	4,555
Telecommunications	906
	<hr/>
	27,783
	<hr/>
LOSS AND DEFICIT, end of period	\$ (421)