

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.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	0 1

 to

YYYY	MM	DD
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

Guthrie

Given Name(s)

Cam

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Guelph

Spending Limit - General

\$ 83,631.10

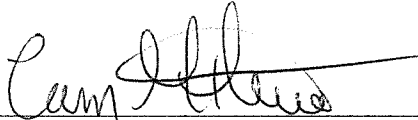
Spending Limit - Parties and Other Expressions of Appreciation

\$ 8,363.11

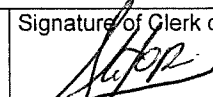
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Cam Guthrie, 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

2019/03/28
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/28	4:05 pm	C. G	

Box C: Statement of Campaign Income and Expenses**LOAN**Name of bank or recognized lending institution N/AAmount borrowed \$ 0**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	88,049.60
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	150.00
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. Other - T-shirts sold (26 @ \$10)	+ \$	260.00
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Campaign Income (Do not include loan)	= \$	88,459.60 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)	+ \$	1,100.00
Advertising	+ \$	21,584.96
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	7,351.91
Meetings hosted	+ \$	491.68
Office expenses incurred until voting day	+ \$	2,092.22
Phone and/or internet expenses incurred until voting day	+ \$	495.97
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	37,092.78
Bank charges incurred until voting day	+ \$	21.35
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. PayPal Fees (Stripe)	+ \$	1,271.14
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses subject to general spending limit	= \$	71,502.01 c2

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

1. Election Night Party	+ \$	5,792.67
2. Volunteer Appreciation	+ \$	1,363.11
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	7,155.78 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	3,195.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	3,474.23	
Office expenses incurred after voting day	+ \$	227.46	
Phone and/or internet expenses incurred after voting day	+ \$	140.54	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	9.05	
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	= \$	7,046.28	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 85,704.07 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,755.53	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	2,084.51	D2
Total (D1 – D2)	= \$	671.02	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	671.02	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.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	0
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	1,100.00
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).	\$	5,901.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• 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).	\$	81,048.60
Less: Contributions returned or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	0
Total Amount of Contributions (record under Income in Box C)	= \$	88,049.60 1A

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

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached list			79,401.00	
Total			79,401.00	

Additional information is listed on separate supplementary attachment

Table 2: 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 \$
John McQuatt	75 Periwinkle Way Guelph, ON N1L 1J9	Office sign	2018/09/04	1,200.00
Jennifer Bonner	64 Ryde Rd Guelph, ON N1K 1V5	Cake	2018/09/19	247.60
Dave Hawley	1007-27 Cardigan St. Guelph, ON N1H 7V6	Sign	2018/10/03	200.00
			Total	1,647.60

Additional information is listed on separate supplementary attachment

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 81,048.60 1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Sign inventory from previous campaign	2014/03/01	1,100.00

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		1,100.00

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 \$
Sign inventory from previous campaign	2014/03/01	Moffit Print	220	1,100.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total
				1,100.00

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 Open House

Date of event/activity (yyyy/mm/dd) 2018/09/18

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

\$ 0 2A
X 0 2B

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

= \$ 0

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. T-shirts sold (26 @ \$10) + \$ 260.00
2. _____ + \$ _____
3. _____ + \$ _____
4. _____ + \$ _____
5. _____ + \$ _____

Total Part III (include under Income in Box C)

= \$ 260.00

Part IV – Expenses related to fundraising event or activity

Provide details

1. Entertainment + \$ 734.60
2. Food + \$ 2,476.96
3. Tent rental + \$ 262.67
4. _____ + \$ _____
5. _____ + \$ _____
6. _____ + \$ _____
7. _____ + \$ _____
8. _____ + \$ _____

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

= \$ 3,474.23

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, CA, LPA

Municipality

Guelph

Date (yyyy/mm/dd)

2019/02/19

Contact Information

Last Name or Single Name

Halliday

Given Name(s)

Lori

Licence Number

1-17030

Address

Suite/Unit No.

3

Street No.

512

Street Name

Woolwich Street

Municipality

Guelph

Province

ON

Postal Code

N1H 3X7

Telephone No. (including area code)

519 837-3111

Email Address

lori@weiler.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.

Last Name	First Name	Address	City	Province	Postal Code	Donation Amount
AARSSSEN	JOHN	148 COULING CRESCENT	GUELPH	ONTARIO	N1E 0K9	\$ 250.00
BAKER	GARY	16 SERENA LANE	GUELPH	ONTARIO	N1L 1E7	\$ 1,200.00
BARR	GORDON	80 WIMBLETON ROAD	GUELPH	ONTARIO	N1H 7V3	\$ 250.00
BENDER	VAUGHAN	30 WEBERLYN CRESCENT	CONESTOGO	ONTARIO	N0B 1N0	\$ 650.00
BISSON	CHRISTOPHER	125 NORFOLK ST	GUELPH	ONTARIO	N1H 4J7	\$ 250.00
BLEVINS	TIM	4485 SIDEROAD 10 NORTH	CAMBRIDGE	ONTARIO	N3C 2V4	\$ 1,200.00
BOWERS	MARLENE	59 BOWEN DRIVE	GUELPH	ONTARIO	N1E 7M4	\$ 200.00
BRAR	BALJINDER	1940 GORDON ST	GUELPH	ONTARIO	N1L 1G6	\$ 1,000.00
BROWN	PAUL	253 HOSTETTER ROAD	NEW HAMBURG	ONTARIO	N3A 0B1	\$ 650.00
BURKE	STUART	8 MAUDE LANE	GUELPH	ONTARIO	N1E 0E9	\$ 300.00
CARAPPELLA	ADAM	324 WINDERMERE CRT W	LONDON	ONTARIO	N6G 4J5	\$ 1,200.00
CARAPPELLA	JOE	3219 WESTDEL BOVINE	LONDON	ONTARIO	N6P 1N2	\$ 1,200.00
CLAXTON	EVE	5-275 HANLON CREEK BLVD	GUELPH	ONTARIO	N1C 0A1	\$ 1,200.00
CLINCH	JAMIE	2 HOLLAND CRESCENT	GUELPH	ONTARIO	N1L 1T4	\$ 500.00
CLYDESDALE	CRAIG	5126 LAKESHORE BLVD	BURLINGTON	ONTARIO	L7L 1B9	\$ 1,200.00
CLYDESDALE	SANDRA	5126 LAKESHORE BLVD	BURLINGTON	ONTARIO	I7I 1B9	\$ 1,200.00
CLYDESDALE	AMANDA	2288 MARINE DRIVE	OAKVILLE	ONTARIO	L6L 1C1	\$ 1,200.00
COHEN	JONATHAN	198 ALBANY AVE	TORONTO	ONTARIO	M5R 3C6	\$ 1,200.00
COTRONEO	MARIO	7547 HAMMERSLY ROAD	GUELPH	ONTARIO	N1H 6H9	\$ 1,200.00
COWIE	MIKE	129 CHELTENHAM RD	TORONTO	ONTARIO	M4N 1R1	\$ 500.00
COWIE	MARK	184 FOREST HILL ROAD	TORONTO	ONTARIO	M5P 2N4	\$ 500.00
CRANE	STEPHANIE	624 BRAEMORE ROAD	BURLINGTON	ONTARIO	L7N 3E5	\$ 1,200.00
DARDANO	KENNETH	85 WESTMOUNT ROAD	GUELPH	ONTARIO	N1H 5J2	\$ 1,200.00
DE JONG	RICHARD	5682 5TH LINE	ROCKWOOD	ONTARIO	N0B 2K0	\$ 1,200.00
DEHU	ROBERT	11 COLBORN ST	GUELPH	ONTARIO	N1K 1Z2	\$ 500.00
DIBATTISTA	TONY	201-195 KING ST W	KITCHENER	ONTARIO	N2G 1B1	\$ 600.00
DIORETO	ADAM	18 CATHRINE CRT	PUSLINCH	ONTARIO	N0B 2J0	\$ 1,200.00
DIRENZO	BENEDETTO	200 EDINBURGH RD N	GUELPH	ONTARIO	N1H 5R9	\$ 250.00
DOUMA	AARON	6 GLENHILL PLACE	GUELPH	ONTARIO	N1E 4G7	\$ 500.00
DURIGON	TERESA	1 ZADUK PLACE	GUELPH	ONTARIO	N1G 0A7	\$ 1,200.00
DURIGON	GEORGE	1 ZADUK PLACE	GUELPH	ONTARIO	N1G 0A7	\$ 1,200.00
ELLERY	TERRY	38 GRANGE STREET	GUELPH	ONTARIO	N1E 2T7	\$ 1,200.00
FILSINGER	MARYLOU	40 FAIRWAY LANE	GUELPH	ONTARIO	N1E 7A9	\$ 1,200.00
FRASSON	EMILY	8435 WELLINGTON RD 22	ROCKWOOD	ONTARIO	N0B 2K0	\$ 1,200.00
FULLER	SHAWN	173 DEER RIDGE DR	KITCHENER	ONTARIO	N2P 2K5	\$ 250.00
GARCHA	HARPREET	9 PAULSTOWN CRESCENT	GUELPH	ONTARIO	N1G 5H7	\$ 1,200.00
GATTO	PAOLO	37 JOSEPH STREET	GUELPH	ONTARIO	N1E 2W4	\$ 1,000.00
GHUMAN	CHARN	34 FLAHERTY STREET	GUELPH	ONTARIO	N1H 8K5	\$ 501.00
GILLINGHAM	DREW	25 BRIARFIELD ST	GUELPH	ONTARIO	N2A 4B6	\$ 400.00
GODMAN	MARK	85 UNIVERSITY AVE W	GUELPH	ONTARIO	N1G 1P1	\$ 1,200.00
GRAHAM	PETER	16 ABERDEEN RD. S	CAMBRIDGE	ONTARIO	N1S 2X4	\$ 1,200.00
GREWAL	ANWOL	16 PAULSTOWN CRESCENT	GUELPH	ONTARIO	N1G 5H7	\$ 500.00
GREWAL	DIVINDER	16 PAULSTOWN CRESCENT	GUELPH	ONTARIO	N1G 5H7	\$ 1,100.00
GUTHRIE	GORD	16 CAMPION AVE	GUELPH	ONTARIO	N1H 5L3	\$ 1,000.00
GUTHRIE	FRANK	32 WALNUT DRIVE	GUELPH	ONTARIO	N1E 4B3	\$ 1,200.00
HANS	RAJDEEP	15 REID COURT	PUSLINCH	ONTARIO	N0B 2J0	\$ 1,000.00
HOLODY	JOSEPH	73 WALNUT DRIVE	GUELPH	ONTARIO	N1E 4B4	\$ 300.00
ING	DAVID	147 WESTMOUNT RD	GUELPH	ONTARIO	N1H 5J3	\$ 500.00
JASSAL	SUKHDEV	32 MC GARR CT	GUELPH	ONTARIO	N1L 1N5	\$ 1,000.00
KAMBO	JASJIT	7485 HAMMERSLY ROAD	PUSLINCH	ONTARIO	N0B 1J0	\$ 500.00

KELLER	LAURA	7 MURPHY COURT	GUELPH	ONTARIO	N1G 5H8	250.00
KESSEL	KAREN	85 DUBLIN ST. S	GUELPH	ONTARIO	N1H 4M5	250.00
KOHLI	TEJINDER	5671 WELLINGTON RD 86	ARISS	ONTARIO	N0B 1B0	500.00
KRIZSAN	THOMAS	11 AMALIA CRESCENT	GUELPH	ONTARIO	N1L 1L2	1,200.00
LAMMER	TOM	24 CRESTWOOD PLACE	GUELPH	ONTARIO	N1E 4M3	1,200.00
LAMMER	KATHERINE	24 CRESTWOOD PLACE	GUELPH	ONTARIO	N1E 4M3	1,200.00
LEVIELLE	CAROLINE	140 CITYVIEW DR N	GUELPH	ONTARIO	N1E 6Y5	1,200.00
LOSTRACCO	ROBERT	38 WALNUT DR	GUELPH	ONTARIO	N1E 4B3	250.00
MAGAHAY	PAUL	45 LEMON STREET	GUELPH	ONTARIO	N1E 2H1	250.00
MANERA	ANDREA	23 CROSCREEK BLVD	GUELPH	ONTARIO	N1H 6J2	500.00
MARSH	SHAWN	5-275 HANLON CREEK BLVD	GUELPH	ONTARIO	N1C 0A1	1,200.00
MARSH	DAVID	376 MALTBY RD E	GUELPH	ONTARIO	N1L 1G4	1,200.00
MARTENS	JEFF	2014 LINE 43 PERTH EAST	STRATFORD	ONTARIO	N5A 6S2	200.00
MC KITRICK	KEVIN	33 EDGEHILL DRIVE	GUELPH	ONTARIO	N1H 5E3	250.00
MCDANIEL	TAYLOR	66 WELLINGTON ROAD 7	ELORA	ONTARIO	N0B 1S0	1,000.00
MCDANIEL	CLARK	7800 RR#2	ELORA	ONTARIO	N0B 1S0	1,200.00
MCDANIEL	DONNA	7800 RR#2	ELORA	ONTARIO	N0B 1S0	1,200.00
MOFFITT	PHYLLIS	19 CARMINE PLACE	GUELPH	ONTARIO	N1E 3V2	500.00
MONDAL	JENNY	14 PINE GROVE RD	VAUGHAN	ONTARIO	L4L 2X1	1,200.00
NEUMANN	JEFFREY	169 WOOLWICH STREET	GUELPH	ONTARIO	N1H 3V4	300.00
NOORZAD	NASAR	442 COLLEGE AVE W	GUELPH	ONTARIO	N1G 1T4	600.00
PARSONS	CHRISTY	63 DOON CREEK ST	KITCHENER	ONTARIO	N2R 0B6	650.00
PICCOLI	ALICIA	6 HILLTOP ROAD	GUELPH	ONTARIO	N1E 7L4	300.00
PICCOLI	LEE	27 LAMBETH LANE	PUSLINCH	ONTARIO	N0B 2J0	1,200.00
REID	CARSON	7691 WELLINGTON COUNTY RD 34	PUSLINCH	ONTARIO	N0B 2J0	1,200.00
REID	SPENCER	7691 WELLINGTON COUNTY RD 34	PUSLINCH	ONTARIO	N0B 2J0	1,200.00
REINER	GEOFF	624 BRAEMORE ROAD	BURLINGTON	ONTARIO	L7N 3E5	1,200.00
ROBERTS	MARK	29 KEYS CRESCENT	GUELPH	ONTARIO	N1G 5J7	600.00
ROBINSON	FRANCESCA	66 TALBOT STREET	GUELPH	ONTARIO	N1G 2E9	1,200.00
ROWAN	SHIRLEY	208-20 STATION SQUARE	ELORA	ONTARIO	N0B 1S0	1,200.00
ROZYLE	RICK	19 LORNA DRIVE	GUELPH	ONTARIO	N1G 4C5	1,200.00
RUSSELL	JAMIE	3-304 STONE RD W UNIT 531	GUELPH	ONTARIO	N1G 4W4	600.00
SARMAZIAN	JACK	66 BRIDLE PATH	GUELPH	ONTARIO	N0B 2J0	200.00
SARTOR	LORI	21 COLBORN STREET	GUELPH	ONTARIO	N1G 2M4	250.00
SCHMIDT	JACQUELINE	321 GREEN ACRES DRIVE	WATERLOO	ONTARIO	N2K 1Y9	1,000.00
SCHRANEK	JEROME	25 SHACKLETON DRIVE	GUELPH	ONTARIO	N1E 7K5	200.00
STARR	DAVID	221 WOOLWICH STREET	GUELPH	ONTARIO	N1H 3V4	500.00
STEPHENSON	DAVID	355 ANATOLIN PLACE	WATERLOO	ONTARIO	N2L 5G9	500.00
TAMI	ALBERT	2 CLAIRFIELDS DR. E	GUELPH	ONTARIO	N1L 1N1	1,200.00
TAYLOR	J	7 ARDMAY CRESCENT	GUELPH	ONTARIO	N1E 4L4	250.00
TAYLOR	MIKE	20-60 ARKELL TOAD	GUELPH	ONTARIO	N1H 5N8	1,200.00
THINKD	NASIB	239 FARLEY DRIVE	GUELPH	ONTARIO	N1L 1N2	500.00
TRUSCOTT	RYAN	1604-50 WELLINGTON ST. E	GUELPH	ONTARIO	N1H 0B5	200.00
VAN VEEN	DAVID	RL6-53 ARTHUR STREET S	GUELPH	ONTARIO	N1E 0P5	200.00
WATT	MICHAEL	2009 GORDON ST.	GUELPH	ONTARIO	N1L 1G7	1,200.00
WHITAKER	CAROLE	40 WALNUT DRIVE	GUELPH	ONTARIO	N1E 4B3	200.00
WOOD	DAVID	222 HUNT CLUB DRIVE	LONDON	ONTARIO	N6H 3Z1	250.00
WOODS	EDWARD	1704-160 MACDONELL ST	GUELPH	ONTARIO	N1H 0A9	1,000.00
WORTON	GRANT	4445 CONCESSION 1	MOFFAT	ONTARIO	LOP 1J0	600.00
ZEN	PAOLO	11 ACORN PLACE	GUELPH	ONTARIO	N1E 6L6	1,200.00

\$ 79,401.00



Martha M. Zettle, CPA, CA, LPA, TEP
CPA (Illinois)

Lori A. Halliday, CPA, CA, LPA
Michael J. Kerr, CPA, CA, LPA

Lisa A. Burse, CPA, CA, LPA, TEP
Andrew W. Renner, CPA, CA

INDEPENDENT AUDITOR'S REPORT

To: Stephen O'Brien, City Clerk, City of Guelph

Qualified Opinion

We have audited the Statement of Campaign Income and Expenses for the campaign period from May 1, 2018 to December 31, 2018 of Cam Guthrie, candidate. This financial statement has been prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the records referred to in the preceding paragraph, this financial statement presents fairly, in all material respects, the income and expenses of Cam Guthrie, candidate for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions in an election campaign, the completeness of various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of Cam Guthrie, candidate and we were not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the campaign period from May 1, 2018 to December 31, 2018.

Emphasis of Matter – Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Municipal Elections Act, 1996, which describes the basis of accounting. The financial statements are prepared to assist Cam Guthrie, candidate, to comply with the financial reporting provisions of the Act referred to above. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for Cam Guthrie, candidate, and the City of Guelph.

Responsibilities of Cam Guthrie, candidate and Those Charged with Governance for the Financial Statements

Cam Guthrie, candidate, is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal controls 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.

The candidate and those charged with governance are responsible for overseeing the campaign's financial reporting process.

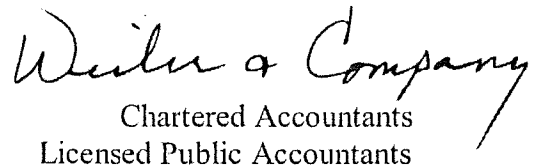
Auditor's Responsibilities

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the campaign's preparation and the fair presentation of the financial statement 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 campaign's internal control. An audit also includes the evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Cam Guthrie, candidate, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

February 22, 2019
Guelph, Ontario


Chartered Accountants
Licensed Public Accountants