

**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	to	YYYY	MM	DD
	2018	05	01		2018	12	31

 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

Helmer

Given Name(s)

Jesse Franklin

Office for which the candidate sought election

City Councillor

Ward name or no. (if any)

Ward 4

Municipality

City of London

Spending Limit - General

\$ 20,462.35

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,046.24


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

**Box B: Declaration**

I, Jesse Franklin Helmer, 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 27
  
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
2019/03/27	1:49pm	JFH	

Jeannie Raycroft, a Commissioner for  
taking Affidavits and Oaths, Middlesex County,  
while a deputized Clerk of The Corporation  
of the City of London.

**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution N/A

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 18,871.41	
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	+ \$ 3.59	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$ 18,875.00</b>	<b>C1</b>

**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)	+ \$ 2,494.42	
Advertising	+ \$ 5,970.91	
Brochures/flyers	+ \$ 4,541.31	
Signs (including sign deposit)	+ \$ 1,288.05	
Meetings hosted	+ \$ 230.15	
Office expenses incurred until voting day	+ \$ 200.45	
Phone and/or internet expenses incurred until voting day	+ \$ 147.98	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$ 479.35	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Campaign software and App	+ \$ 662.00	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$ 16,014.62</b>	<b>C2</b>

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

1. Voting day party/ appreciation notices	+ \$ 1,100.35	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$ 1,100.35</b>	<b>C3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$ 1,412.50	
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	+ \$ 6.88	
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. Campaign software and App after voting	+ \$ 272.55	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses not subject to spending limits</b>	<b>= \$ 1,691.93</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 18,806.90 **C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$ 68.10	<b>D1</b>
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<b>D2</b>
<b>Total (D1 – D2)</b>	<b>= \$ 68.10</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>D3</b>

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.



---

Additional information is listed on separate supplementary attachment

**Total**

\$13,590.00

**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 \$
N/A				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>

**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) \$ 13,590.00 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 \$
Campaign Sign Inventory	See attached	\$2,494.42
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>

**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)



**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 NA

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)** = \$ 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. \_\_\_\_\_ + \$ \_\_\_\_\_  
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

Chartered Professional Accountant, Chartered Accountant

Municipality  
LondonDate (yyyy/mm/dd)  
2019/03/27**Contact Information**Last Name or Single Name  
MarcusGiven Name(s)  
TerryLicence Number  
11111

## Address

Suite/Unit No.

Street No.  
131

Street Name

Wharncliffe Road South

Municipality  
LondonProvince  
OntarioPostal Code  
N6J 2K4Telephone No. (including area code)  
519-433-9261Email Address  
marcust@marcus.on.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

Jesse Helmer Campaign  
 List of Contributors >\$100  
 For Period May 1, 2018 - December 31, 2018

Name	Amount	Address	Address 2	City	Province	Postal Code
Adam Caplan	\$1,010.00	186 Bruce St		London	ON	N6A 1C9
Adam Caplan	\$190.00	186 Bruce St		London	ON	N6C 1H1
Adina Helmer	\$100.00	24 Amy Cres		London	ON	N5Y 4A6
Alan Broadbent	\$300.00	77 Bloor St W	Suite 1600	Toronto	ON	M5S 1M2
Alan Helmer	\$1,200.00	11580 McIntosh Rd		Inkerman	ON	K0E 1J0
Alison Loat	\$100.00	14 Rains Ave		Toronto	ON	M6G3H5
Amanda Fletcher	\$500.00	180 Mill St	Apt 302	London	ON	N6A 0A1
Amanda Fletcher	\$20.00	180 Mill St	Apt 302	London	ON	N6A 0A1
Amanda Stratton	\$100.00	63 Cathcart St		London	ON	N6C 3L9
andrew bevan	\$100.00	203 hamilton St		Toronto	ON	M4M 2E3
Barbara Riddell	\$76.00	16 Barker St		London	ON	N5Y 1X6
Barbara Riddell	\$25.00	16 Barker St		London	ON	N5Y 1X6
Bruce Rankin	\$100.00	933 Princess Ave		London	ON	N5W3M7
Bryan Gloyd	\$250.00	74 Ravine Ridge Cres		London	ON	N5X 3S7
Carole Perraud	\$100.00	771 Dufferin Ave		London	ON	N5W 3J9
Carole Perraud	\$10.00	771 Dufferin Ave		London	ON	N5W 3J9
Catherine Fowler	\$114.00	44 Tennis Cres		Toronto	ON	M4K1J3
Chris Cowperthwaite	\$250.00	812 Lansdowne Ave		Toronto	ON	M6H4K5
Chris Cowperthwaite	\$50.00	80 Antler St		Toronto	ON	M6P 3R4
Chris McInnis	\$114.00	299 Cheapside St		London	ON	N6A2A3
Connor Bays	\$100.00	472 Palmerston Blvd		Toronto	ON	M6G 2P1
David Sandomierski	\$100.00	725 college St	Love box 31009	Toronto	ON	M6G1C5
Dean Sheppard	\$100.00	31 Beaconsfield Ave		London	ON	N6C 1B6
Debrann & Henry Eastabrook	\$100.00	775 Queens Ave		London	ON	N5W 3H7
diana majury	\$250.00	81 marlowe Cres		Ottawa	ON	K1S1H7
Don Kerr	\$100.00	104 Cecilia Pl		London	ON	N5Y4A4
Don Kerr	\$100.00	104 Cecilia Pl		London	ON	N5Y 4A4
Donalda Wright	\$100.00	339 Wortley Rd		London	ON	N6C 3R8
Doug Ferguson	\$100.00	23 Penrith Cres		London	ON	N6G 4M8
Franca Gucciardi	\$200.00	134 Arlington Ave		Toronto	ON	M6C 2Z1
Frank Filice	\$200.00	831 Elias St		London	ON	N5W 3N9
George Sinclair	\$120.00	24 Bellevue Ave		London	ON	N6C4A6
Gord Helmer	\$100.00	1905 Tweed Ave		Ottawa	ON	K1G2I8
Hassan Mostafa	\$500.00	571 Eagletrace Dr		London	ON	N6G0E8
Heather Spratt	\$50.00	16 Rowland St		Toronto	ON	M6P 1M3
Heather Spratt	\$50.00	16 Rowland St		Toronto	ON	M6P1M3
Ian Peer	\$152.00	54 Camrose Ct		London	ON	N6K 4B5
Janet Collins	\$100.00	39 Ford Cres		London	ON	N6G 1H8
Janet Stewart	\$575.00	830	1/2	London	ON	N6A 3W6
Janis Turner	\$100.00	210 Belmont Dr		London	ON	N6J 2E5
Jeff Sage	\$100.00	221 Whisperwood Ave		London	ON	N6K4E8
Jennifer Tozer	\$250.00	35 Langarth St E		London	ON	N6C1Y9
Jeremy McCall	\$114.00	66 Dundee Pl		London	ON	N6C 5E6
Jesse Helmer	\$833.32	706 Princess Ave		London	ON	N5W 3M3
Jesse Helmer	\$830.55	706 Princess Ave		London	ON	N5W 3M3
Jesse Helmer	\$830.55	706 Princess Ave		London	ON	N5W 3M3
Jesse Helmer	\$25.00	706 Princess Ave		London	ON	N5W 3M3
Jodi Simpson	\$100.00	60 Briscoe St E		London	ON	N6C 1W9
Joel Adams	\$114.00	63 Cathcart St		London	ON	N6C 3L9
John Phillips	\$380.00	186 Strathgowan Ave		Toronto	ON	M4N1C3
Kate Graham (Spouse)	\$250.00	706 Princess Ave		London	ON	N5W 3M3
Kate Graham (Spouse)	\$20.00	706 Princess Ave		London	ON	N5W 3M3
Ken Keane	\$106.00	210 Belmont Dr		London	ON	N6J 2E5
Laurie Lashbrook	\$250.00	23 Penrith Crk		London	ON	N6G4M8
Marcus Plowright	\$250.00	Baseline Rd		London	ON	
Margaret Hoff	\$100.00	1058 Colborne St		London	ON	N6A 4B2
Marion Hough	\$200.00	15 Market St E	Suite 513	Brockville	ON	K6V 0A6
Marty Godfrey	\$150.00	754 Queens Ave		London	ON	N5W 3H6
Mary Morris	\$100.00	65 Wethered St		London	ON	N5Y 1H1
Meg Pine	\$100.00	848 Princess Ave		London	ON	N5W 3M4
Megan McLean	\$100.00	344 Kenmore Pl		London	ON	N5Y 1V2
Michael Cairns	\$300.00	153 Ridout St	4	London	ON	N6C 3X7
Michael Dale	\$100.00	990 Manchester Rd		London	ON	N6H 5J1
Paul Boothe	\$100.00	45 Friars Way		London	ON	N6G2B1
Robert Schmidt	\$114.00	337 Bedard Ave	Apt 2	Ottawa	ON	K1L5C2
Sandra Caplan	\$100.00	7 Ridge Rd		London	ON	N5X 2M3
Sandra Miller	\$114.00	32 Upper Ave		London	ON	N6H 2L4
Sarah Brooks	\$100.00	663 Dundas St		London	ON	N5W 2Z1
Steven Del Duca	\$100.00	99 Wakelin Ct		Vaughan	ON	L4L 2P1
Steven Goodine	\$100.00	504 Colborne St		London	ON	N6B 2T5
Susan and Ric Graham	\$228.00	1527 Stoneybrook Cres		London	ON	N5X 1C6
Susan Toth	\$100.00	391 Queens Ave		London	ON	N6B1X5
Terry Cooke	\$100.00	14 Amelia St		Hamilton	ON	L8P2V3
Thomas Andrew McClenaghan	\$800.00	390 Wortley Rd		London	ON	N6C3S5
Truda Baines	\$114.00	1905 Tweed Ave		Ottawa	ON	K 1G 2L8
Truda Baines	\$100.00	1905 Tweed Ave		Ottawa	ON	K1G2I8
Truda Baines	\$400.00	1905 Tweed Ave		Ottawa	ON	K1G2I8
Wes Kinghorn	\$100.00	522 Princess Ave		London	ON	N6B 2B8
Zach Armstrong	\$200.00	943 Dufferin Ave		London	ON	N5W3K3
	<u>\$16,379.42</u>					

Spouse (\$270.00)  
 Jesse (\$2,519.42)

\$13,590.00 Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse

Jesse Helmer Campaign  
 For the Period from May 1, 2018 to December 31, 2018  
 Inventory of Signs from Previous Municipal Campaign  
 Contributed by Candidate

Sign Type	Quantity
Small	208.00
Large	117.00
<b>Total</b>	<b>325.00</b>

Item Type	Quantity	Original Cost per Unit	Replacement Value	Total Original Cost	Total Current Value
32 x 48 signs lakefront	46.00	15.49	11.89	712.54	546.94
small sign lakefront	155.00	3.99	4.99	618.45	773.45
H frames	183.00	0.65	0.25	118.95	45.75 1
Faded small sign	49.00	3.45	4.99	169.05	244.51
Small sign full bleed	4.00	21.33	21.33	85.32	85.32
32 x 48 signs assorted	71.00	10.90	11.89	773.90	844.19
				<b>2,478.21</b>	<b>2,540.16</b>

Total Current Value 2,540.16  
 Less: H frames 1 (45.75)  
**Total Value on Sign Inventory 2,494.41**

Date Contributed	
7/27/2018	830.55
7/10/2018	830.55
6/23/2018	833.32
<b>Total In-Kind Contribution</b>	<b>2,494.42 A</b>

## INDEPENDENT AUDITORS' REPORT

To the City Clerk for Jesse Helmer, Candidate:

### *Qualified Opinion*

We have audited the accompanying Form 4 ("the financial statement") of Jesse Helmer, Candidate, for the campaign period from May 1, 2018 to December 31, 2018 relating to the City of London Municipal Election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement presents fairly, in all material respects, the financial position of Jesse Helmer, Candidate, as at December 31, 2018 and his income and expenses for the campaign period from May 1, 2018 to December 31, 2018 in accordance with the requirements of the Municipal Elections Act, 1996.

### *Basis for Qualified Opinion*

Due to the nature of the types of transactions inherent in an election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of Jesse Helmer, Candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of Jesse Helmer, Candidate, 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Other Matter*

The financial statement, which has not been, and is not intended to be, prepared in accordance with Canadian accounting standards for not-for-profit organizations, is solely for the information and use of the City Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statement is not intended to be, and should not be, used by anyone other than the specified users or for any other purpose.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statement*

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the requirements of the Municipal Elections Act, 1996, relevant to preparing the financial statement, and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Jesse Helmer Candidate's financial reporting process.

Cont'd

## INDEPENDENT AUDITORS' REPORT (CONT'D)

### *Auditors' Responsibility for the Audit of the Financial Statement*

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 this financial statement. 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 financial statement, 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 Jesse Helmer Campaign'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 Jesse Helmer Candidate'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 statement 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 auditors' report. However, future events or conditions may cause Jesse Helmer, Candidate, to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 we identify during our audit.

*Marcus & Associates CMA*

London, Ontario  
March 27, 2019

Chartered Professional Accountants  
Licensed Public Accountants