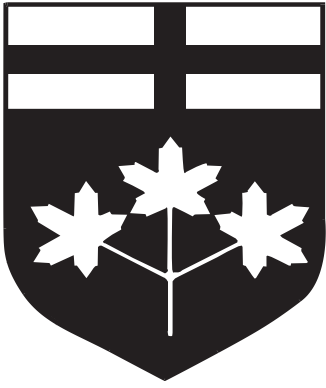




ANNUAL REPORT

OF THE

CHIEF ELECTION OFFICER
OF ONTARIO

FOR THE YEAR 2004

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Office of the
Chief Election Officer
of Ontario



Bureau du directeur
général des élections
de l'Ontario

November 24, 2005

The Honourable Michael A. Brown
Speaker of the Legislative Assembly
Room 180, Legislative Building
Queen's Park
Toronto ON
M7A 1A2

Dear Mr. Speaker:

It is my pleasure to submit the Annual Report covering the affairs of my Office under the *Election Finances Act* and the *Taxpayer Protection Act, 1999* during the year 2004, as required by subsection 2(4) of the *Election Finances Act*.

In this Report, I have addressed annual activity related to political party registration, filings by the registered political parties and constituency associations, the first returns for the Progressive Conservative Party's 2004 leadership contest, as well as the returns specific to the by-election in the Electoral District of Hamilton East held on May 13, 2004. There was no activity under the *Taxpayer Protection Act, 1999*, in 2004.

Despite the absence of any requirement to do so, I have taken advantage of the delivery of this Report to provide you and the Members of the Assembly with an update on my activities under the *Election Act* over the period since the last general election.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'John L. Hollins'.

John L. Hollins
Chief Election Officer

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ACTIVITIES UNDER THE *ELECTION ACT*

In the Report I published following the 2003 general election, I suggested that the accountability of my Office and the transparency of the electoral process would benefit from the creation of a formal reporting structure.

“Public trust in democratic institutions is invaluable. The role of the Chief Election Officer is unique in protecting the fundamental rights of citizens. For this public trust to work, there must be a clear and open accountability structure that assures citizens and political interest groups that his actions are clearly in support of the principles of fairness, secrecy, transparency and accessibility.

While reporting to the Assembly on Election Act administration when he chooses may be to the advantage of the Chief Election Officer, the public is not well served.

Mandatory annual reporting and the opportunity to give the Advisory Committee of Registered Political Parties some status as a provider of political counsel to the CEO will provide a necessary balance of his ability to act and his protection of the public trust.”

ACCESS, INTEGRITY AND PARTICIPATION: Towards Responsive Electoral Processes
for Ontario, page 48
Tabled in the Legislative Assembly of Ontario, September 2, 2004

At present, there is no statutory framework for me to report on my activity under the *Election Act*. Consequently, I have used the opportunity presented by the publication and tabling of the annual *Election Finances Act* Report, to provide an update to the Speaker and the Members of the Assembly.

BY-ELECTIONS

In the period following the 38th Provincial General Election on October 2, 2003, my Office administered two by-elections; in Hamilton East on May 13, 2004, following the death of Mr. Dominic Agostino, and in Dufferin-Peel-Wellington-Grey on March 17, 2005, following the resignation of Mr. Ernie Eves. The financial returns for the Hamilton East by-election can be found in Appendices I and J of this Report.

The following tables summarize the activity in each by-election.

Electoral District: Hamilton East by-election - May 13, 2004

Number of Candidates	List of Electors			Polling Places		
	Registered Names	Revisions	Total	Rural	Urban	Advance
5	65,415	842	66,257	0	192	4

Ballots from Boxes				Voter Turnout	
Valid	Rejected	Unmarked	Declined Ballots	Total	% of List
23,890	125	27	9	24,051	36.06

Hamilton East By-election Results

Valid Votes Cast		Political Interest*	Candidate
Total	%		
15,185	63.6	ONDP	Andrea Horwath
6,362	26.6	OLP	Ralph Agostino
1,772	7.4	PC Party	Tara Crugnale
449	1.9	The Ontario Greens	Raymond Dartsch
122	0.5	Independent	John C. Turmel

* See Appendix B for a list of the official party names and abbreviations.

Electoral District: Dufferin-Peel-Wellington-Grey By-election - March 17, 2005

Number of Candidates	List of Electors			Polling Places		
	Registered Names	Revisions	Total	Rural	Urban	Advance
8	86,687	3,310	89,997	196	117	11

Ballots from Boxes				Voter Turnout	
Valid	Rejected	Unmarked	Declined Ballots	Total	% of List
27,787	90	38	14	27,929	30.88

Dufferin-Peel-Wellington-Grey By-election Results

Valid Votes Cast		Political Interest*	Candidate
Total	%		
15,633	56.3	PC Party	John Tory
4,621	16.7	OLP	Bob Duncanson
3,891	14.0	ONDP	Lynda McDougall
2,767	10.0	The Ontario Greens	Frank de Jong
488	1.7	Ontario Coalition	Paul Micelli
164	0.6	Independent	Bill Cook
135	0.5	Ontario Libertarian Party	Philip Bender
88	0.3	Independent	John C. Turmel

* See Appendix B for a list of the official party names and abbreviations.

INNOVATION AND TESTING IN BY-ELECTIONS

As in the by-elections that preceded the 2003 general election, Elections Ontario took advantage of the opportunity to refine processes and procedures deployed in the field as well as to evaluate new approaches to basic responsibilities such as elector register updates and address quality improvement.

Through a Tripartite agreement with Elections Canada and the Municipal Property Assessment Corporation (MPAC), the agency responsible for municipal lists of electors, Elections Ontario has

been able to share elector register data and use information provided by its partners to assist in improving the quality of the data in the Permanent Register of Electors for Ontario (PREO).

In early 2004, shared address data was matched with the PREO for the Dufferin-Peel-Wellington-Grey electoral district. This project showed that approximately 90% of addresses in that electoral district could be directly matched between the databases, with basic corrections to address spelling and street numbering.

Beyond the immediate improvement in quality, the success of the matching project helped to validate Elections Ontario's decisions to proceed with the development of the Ontario Address Register, making use of data updates from MPAC.

The by-election in Dufferin-Peel-Wellington-Grey provided an opportunity to evaluate different approaches to revising elector register information. Through the Elections Ontario call centre, a telephone-based list revision "call-out" process was initiated. This approach was then compared with a traditional door-to-door method, using revising agents who enumerated in target areas.

The telephone approach delivered a 32% participation rate and the traditional door-to-door method returned a 45% participation rate. These results were evaluated against their relative costs (call centre activity being less costly per response) and other factors (such as poor weather affecting field activity). These results are being evaluated to determine the contribution of each approach to improved and cost-effective register maintenance in future.

As a result of the improved processes, participation in the revisions in Dufferin-Peel-Wellington-Grey reached 3.68% of the total number of electors in comparison with the 1.27% achieved 10 months earlier in Hamilton East.

Also in the Dufferin-Peel-Wellington-Grey by-election, Elections Ontario was able to explore automated recording technology for electors voting at advance polls. The test was conducted in parallel with the traditional manual elector strike-off process that records advance poll electors and provides candidates with revised lists of electors. The initial results are very positive, reducing the time required to record voter information, improving accuracy of the records, and providing more timely information for candidates, while preserving complete separation from the actual voting activity. This process also facilitated expanded access to advance polls.

Area advance polls in Dufferin-Peel-Wellington-Grey were increased from four to nine and the percentage of voters taking advantage of the advance polls almost doubled from 7.47% (2,452 voters) in the 2002 by-election to 14.17% (3,937 voters) in 2005.

A satellite returning office was also set up in Dufferin-Peel-Wellington-Grey. This office provided improved elector access for 309 advance poll electors.

Beyond technical innovations, the by-elections provided opportunities to enhance the administration of elections. Deputy Returning Officers and Poll Clerks in Dufferin-Peel-Wellington-Grey used new reference sheets that summarized and simplified directions for some of the more common procedures.

In both by-elections, we developed and provided a new Braille guide reflecting the content of the official Notice to Voters and containing the information printed on the ballot, to assist blind and visually impaired electors to make use of the traditional notched ballot template.

TECHNICAL DEVELOPMENTS

While the 2003 election was delivered using a significant array of technological products and processes, the long-term development of the PREO continues to be a primary responsibility and focus for my Office.

Successful electoral events depend on high quality and accurate elector information. This means much more than just correctly identifying the name of the elector, it also means having a very accurate and complete inventory of address and geographic information to ensure that electors can be located and directed to the correct, closest and most convenient polling place for their address. This information also means that accurate maps are available to parties and candidates as well as election workers and the public.

Over the period from early 2004, Elections Ontario has begun the development and construction of the Ontario Address Register. The Register will provide a significant tool for electoral management and administration and will enable accurate data to be shared between provincial, federal and municipal electoral agencies in Ontario, resulting in greater efficiency and lower costs to electors.

Through the summer of 2005, Elections Ontario took advantage of a work placement program for University of Waterloo co-op students. The program reviewed and validated Elections Ontario's address data in preparation for the Register creation that will take place over the next several months and provided the students with necessary work experience making use of their technical skills.

The broader technical environment for Elections Ontario was subjected to intense scrutiny immediately after the 2003 general election. The lessons we learned showed that there were significant opportunities to improve the efficiency and accuracy of electoral information and processes by linking systems, ensuring a single authoritative source for critical information and building better monitoring and measurement tools.

Beginning with a corporate review of the Strategic Plan 2002 -2006, each division of Elections Ontario has undertaken a thorough analysis of its event readiness, event preparation and event delivery plans and its day-to-day business delivery obligations.

A primary result of these reviews was a reconfirmation of the validity of the Strategic Plan and the development of an Operational Plan with detailed deliverables and milestones that will take us forward to the next general election.

From this process, we have established a technology strategy that will position Elections Ontario to support events over the next two electoral cycles and will position us to support technical changes that may arise from future initiatives related to electoral reforms and democratic renewal.

As a result of the close cooperation between members of the federal-municipal-provincial Tripartite Group we have been able to begin the development of business rules that will enable electoral data sharing to become a routine and predictable process.

In a related environment, the chief electoral officers for all jurisdictions across Canada have signed a Technology Accord aimed at developing more opportunities for sharing the value of best practices and technological approaches to our business processes.

ADMINISTRATIVE DEVELOPMENTS

Early results of the business review process have seen the development and implementation of a detailed planning and executive committee management structure. During the high pressure environment of the period preceding the 2003 general election, several necessary administrative functions received limited attention in the drive to be ready for the election call, whenever it came. We recognized the risks that this presented to Elections Ontario and have assigned a high priority to identifying problems and correcting them.

Since the election, through 2004 and into 2005, we have been able to address our attention to these areas, most significant among which was the completion of key administrative policies and procedures that had been left as drafts in early 2003. As a result, several new policies have been put in place. Examples include policies and procedures for procurement, travel and hospitality.

In other areas, Elections Ontario has embarked on the implementation of a complete records management system for its paper and electronic records. An additional summer student project was undertaken in 2005, in which the paper records were reviewed and classified. As a result of this activity, key records have been identified for transfer that will enhance the collections of the Archives of Ontario.

In mid-2004, Elections Ontario senior management determined that there would be significant value for the organization and increased integrity for the electoral process, if a formal quality management program was implemented. Following research and evaluation of competing approaches, Elections Ontario has embarked on a plan to achieve ISO registration following the next general election. One significant benefit of this activity in the short term will be a close scrutiny of the records keeping, policy and procedural practices of the Office, ensuring the integrity of the administrative framework and the resulting improvement in the quality of electoral processes.

FINANCIAL FACTS

Elections Ontario's total expenditures for 2004/05 were as follows:

Expense Category	\$
Salaries and wages	3,689,451
Employee benefits	672,257
Transportation and communication	653,397
Services	6,358,414
Supplies and equipment	834,265
Other transactions: Election Expense Subsidies under the <i>Election Finances Act</i>	4,197,293
Less: Recoveries	(72,122)
Total Operating Expenses (as reported in the Public Accounts, 2004 - 2005)	\$16,332,955

One of the more significant undertakings that we hope to be able to accomplish over the next 12 months is the development of a framework for presenting the costs of electoral activity in

reasonable detail and within a consistent and clear framework. We are looking at the approaches taken by our sister organizations across Canada to develop the best format for the Members of the Assembly, for Ontario's electors and for Elections Ontario.

Once the format is determined, and before the next general election, we intend to publish estimates of the costs for the event in a format that clearly reflects our business activities and event delivery model.

I will continue to provide Members of the Assembly with reports on the affairs of my Office under the *Election Act* as opportunities present themselves.

2004 ANNUAL REPORT UNDER THE *ELECTION FINANCES ACT*

The primary responsibilities of the Chief Election Officer under the *Election Finances Act* fit broadly into five areas:

- The registration of Ontario's political parties, constituency (or riding) associations, contestants for the leadership of a registered political party and the candidates in general elections and by-elections;
- Supervising the limits on campaign expenses and political contributions;
- Providing subsidies for campaign expenses;
- Issuing tax credit receipt forms for contributions to parties, constituency associations and candidates; and
- Publishing information and materials filed under the Act.

This section of the Report covers the registration activities under the *Election Finances Act* in 2004 and also includes the financial returns submitted by registered political parties and constituency associations for the calendar years 2003 and 2004 (the filing deadline is May 31 of the following year). The timing of this Report allows Elections Ontario to include financial returns covering two calendar years.

In addition, this Report includes the financial returns submitted by registered political parties, constituency associations and candidates for the May 13, 2004 by-election held in the Electoral District of Hamilton East (the filing deadline was November 15, 2004). Finally, it includes the financial returns submitted for the Progressive Conservative Party of Ontario Leadership Contest held on September 18, 2004 (the filing deadline was March 18, 2005).

All financial reports filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. All relevant errors and omissions are discussed with the Chief Financial Officer, with any subsequent revisions included as part of an amended return.

The financial information in this Report and the accompanying Appendices reflect the information as filed with the Chief Election Officer and as subsequently revised to the date of publication. Our review of some filings continues and, as a result, some of the information in this Report may be revised after this publication. Election Finances references within the Elections Ontario Web site will be adjusted to reflect more up-to-date information as it becomes available.

MANAGEMENT ISSUES

During 2004, the Election Finances division continued to manage the workload related to reviewing more than 900 campaign returns associated with the 2003 general election. The contents of these returns were reported as part of the 2003 Annual Report released in April 2005. In order to facilitate this seasonal work load, Elections Ontario engages temporary staff to provide support to ensure returns are processed and reviewed in a timely manner.

Elections Ontario continues to put significant effort into achieving the appropriate balance necessary to administer the *Election Finances Act*. In our Annual Report for 2003 we made a commitment to more rigorously pursue the enforcement options and penalties available under the Act and balance these with our continued efforts to support and assist our stakeholders, most of whom are volunteers, with their compliance obligations.

In support of the 2004 filings, it is worth noting that Elections Ontario introduced a new initiative in the first half of 2005 to post the 2004 annual returns filed with this office on an 'as submitted' basis. Historically we have published summary financial statements, along with the list of those making political contributions in excess of \$100, to Elections Ontario's Web site on a delayed basis only after the returns have been reviewed and approved. In the spirit of improved transparency, for the first time, we posted the 2004 annual returns to the Web site on an 'as submitted' basis shortly after the returns were filed.

Elections Ontario remains committed to modernizing its election finances processes in administering filing requirements. Our ultimate goal is to introduce the electronic transmission of financial information in a prescribed format. Among other benefits, the introduction of an electronic filing system could facilitate timelier and more accurate financial reporting.

Outreach Activities

Although the primary focus of the Election Finances division was on reviewing the large number of campaign and annual financial returns, representatives from Elections Ontario participated in the 2004 Conference of the Council on Governmental Ethics Law (COGEL) which was held in the United States.

The Election Finances division continues to work with political parties in an effort to ensure chief financial officers (CFO's) have the necessary support to remain compliant with the requirements of the *Election Finances Act*. In this regard, Elections Ontario staff participated in two separate training sessions (75 participants), one facilitated by the Ontario Liberal Party and the other by the Green Party of Ontario, on filing processes and requirements. In addition to these formal sessions, Elections Ontario staff were in regular contact with representatives of political parties, constituency associations and candidates, answering specific election finances related questions.

The regular meetings of the Advisory Committee of Registered Political Parties continue to provide an excellent opportunity to discuss election finance issues. During 2004, issues discussed included redistribution to new electoral boundaries, the impact of pending legislation and other compliance-related issues.

Indexation Factor

The *Election Finances Act* requires the Chief Election Officer to calculate and publish an indexation factor every five years based on the Consumer Price Index. This factor is used to calculate contribution limits and audit subsidies, as well as campaign expense limits and subsidies. The indexation factor of 1.12 came into effect on January 1, 2004 and remains effective for the calendar years 2004 to 2008. This factor was calculated based on the 60 month period ending October 31, 2003.

Legislation

The Annual Report under the *Election Finances Act* for 2003 provided specific recommendations for legislative change and identified other areas for consideration. The issues raised in that Report are still relevant.

Bill 114 received Royal Assent on June 24, 2004. This bill amended section 44.1 of the *Election Finances Act*, and modified the process of the dissolution of “old” constituency associations and the registration of “new” ones after a boundary readjustment. As a result of this legislation, all constituency associations will automatically be dissolved on December 31, 2006 or at the dissolution of the Legislature, whichever comes first.

Under the *Representation Act, 1996*, the boundaries of Ontario’s electoral districts are amended, based on the most recent federal Representation Order. The Representation Order under the *Federal Electoral Boundaries Readjustment Act* was proclaimed on August 23, 2003, with the new electoral boundaries used in the 2004 federal election. Under the provincial *Representation Act, 1996*, Ontario would adopt these same boundaries.

At the time of this report, Bill 214 was amended by the Standing Committee on the Legislative Assembly and reported to the Legislature on October 13, 2005. This Bill replaced the previously introduced Bill 176, and includes the *Representation Act, 2005*. It proposes that beginning with the next provincial election, Ontario will be divided into 107 electoral districts rather than the current 106 federal districts. The new provincial boundaries will include 11 northern electoral districts that are identical (except for a minor boundary adjustment) to the ones that existed on October 2, 2003, and 96 southern electoral districts that are identical to the federal boundaries that existed on September 1, 2004. If passed, the new boundaries will come into effect for the next provincial general election following Royal Assent to the legislation.

REGISTRATION ACTIVITIES

Party Name Reservation

Appendix B provides a summary of all requests for the reservation of names for new political parties submitted to the Chief Election Officer in 2004. There were a total of four requests to reserve party names made during 2004, of which the Chief Election Officer approved three and rejected the remaining request as the name in question had already been reserved.

Once a name has been reserved, the party has a period of one year to meet the qualifications defined in the Act to be registered as a political party. This includes either nominating candidates in at least 50 per cent of electoral districts following the issuance of the writ in a general election or, alternatively, providing the Chief Election Officer with the names, addresses and signatures of 10,000 eligible electors who endorse the registration of that political party.

Party Registration

No new political parties were registered and no provincial political parties were deregistered under the *Election Finances Act* during 2004.

Association Registration

Appendix D provides a breakdown of the constituency associations, by registered political party, at the beginning and the end of 2004.

In summary, there were a total of eight new associations registered and seven associations deregistered in 2004. Of those deregistered, three were as a result of not filing the required audited financial statements, two were at the request of the party, while the remaining two were deregistered on a voluntary basis.

FINANCIAL RETURNS

Annual Returns

Appendices E and F provide a summary of the financial statements submitted by all registered political parties and their respective constituency associations for 2003, while G and H correspond to those submitted for 2004. A detailed presentation of all returns submitted by individual constituency associations is available in the Election Finances section of the Elections Ontario Web site www.electionsontario.on.ca.

In total, political parties and their associations raised \$17.8 million in net contributions in 2003 and \$12.5 million in 2004. In 2003, \$10.9 million (61%) was raised by the central parties, with the remaining \$6.9 million (39%) by constituency associations. In 2004, roughly \$9.1 million (73%) was raised by the central parties, with the remaining \$3.4 million (27%) being contributed to constituency associations.

Collectively, political parties (including their associations) raised 55 percent of all contributions from individuals, 41 percent from corporations and 4 percent from trade unions in 2003. In 2004, 59 percent of contributions came from individuals, 37 percent from corporations and 4 percent from trade unions. The following table summarizes the source of political contributions for each of the registered political parties, including their respective associations, as reported in the 2003 and 2004 annual financial returns.

Table 1							
Party*		Registered Political Parties and Constituency Associations					
		2003 Contribution Source			2004 Contribution Source		
		Individuals \$	Corporations \$	Trade Unions \$	Individuals \$	Corporations \$	Trade Unions \$
CPC Ontario	Total	12,078	-	-	16,446	-	-
	Average	242	-	-	365	-	-
Ont. C.O.R. Party	Total	296	-	-	1,464	-	-
	Average	16	-	-	81	-	-
Ontario Coalition	Total	65,688	190	-	77,811	300	-
	Average	115	95	-	103	100	-
FP	Total	51,665	1,700	-	49,866	1,700	-
	Average	434	1,700	-	437	1,700	-
The Ontario Greens	Total	140,127	702	-	196,669	3,596	-
	Average	124	100	-	138	899	-
OLP	Total	2,576,043	2,526,653	383,576	2,444,153	3,538,886	171,619
	Average	157	667	760	180	715	565
Ontario Libertarian Party	Total	13,643	-	-	17,521	50	-
	Average	182	-	-	209	50	-
ONDP	Total	2,670,321	72,545	258,529	2,249,621	28,501	256,110
	Average	102	672	968	97	770	545
PC Party	Total	4,264,552	4,685,724	31,106	2,353,779	1,073,613	4,617
	Average	132	611	613	98	504	420
* See Appendix B for a list of the official party names and abbreviations							

In 2003, central parties collectively reported net annual deficits totalling \$11.3 million, while their associations reported net deficits of \$0.2 million. In 2004 central parties collectively reported a net surplus of \$3.6 million and their associations reported a net surplus of \$2.2 million.

The cumulative deficit of all parties and their associations as at December 31, 2003 amounted to \$15.9 million, declining to a deficit of \$8.1 million at the end of 2004. The central parties collectively had deficits of \$13.1 million at the end of 2004, while the associations had cumulative surpluses of \$5.0 million.

Audit subsidies for political party and constituency association annual returns totalled approximately \$200,000 for 2003 and \$250,000 for 2004.

COMPLIANCE ISSUES

For both the 2003 and 2004 reporting periods, approximately 80 percent of all constituency association returns had been filed by the deadline of May 31. In addition, one party return was filed

after the deadline in each of the reporting years.

The following table provides the breakdown by party of the percentage of constituency associations which filed their financial returns by the deadlines as defined in the *Election Finances Act* between 2000 and 2004. Late filings continue to be a challenge for Elections Ontario, with 18 to 20 percent of all associations filing their annual financial statements (AR-1) after the May 31 deadline in each of the past five years. The percentage of late filers for the 2003 General Election was higher at 24 percent for candidates (CR-1) and 38 percent for associations (CR-3) filing the required campaign returns.

Table 2 Filing of Associations Financial Returns By Deadline							
Party*	2000	2001	2002	2003			2004
	AR-1 %	AR-1 %	AR-1 %	CR-1 %	CR-3 %	AR-1 %	AR-1 %
CPC Ontario	100	100	100	100	100	100	100
Ont. C.O.R. Party	100	100	80	100	100	75	100
Ontario Coalition	81	82	84	75	50	83	79
FP	100	100	100	100	100	100	100
The Ontario Greens	90	84	79	74	68	85	80
OLP	76	74	86	85	75	88	78
Ontario Libertarian Party	100	100	100	100	100	100	100
ONDP	77	88	74	61	33	66	79
PC Party	78	80	81	74	64	77	76
Independents	n.a.	n.a.	n.a.	83	n.a.	n.a.	n.a.
Total	80	82	81	76	62	80	80
* See Appendix B for a list of the official party names and abbreviations							

As discussed in previous Reports, our office continues its efforts to review processes and procedures, as well as offering support and guidance to the large volunteer community that carries out the reporting obligations, in an attempt to ensure that the filing requirements are met in a timely fashion.

EVENT REPORTING

Hamilton East By-Election

As mentioned previously, a by-election was held in the Electoral District of Hamilton East on May 13, 2004. Appendix I for the parties, and Appendix J for combined associations and candidates, provide a summary of the information submitted for this event.

As of the date of publication of this Report, one association and one candidate had not filed the

required financial returns for the Hamilton-East by-election. As a result of not filing, the candidate faces a ban on candidacy through to the next general election under subsection 43 (1) of the *Election Finances Act*, unless the filing requirement is met. The association was deregistered during 2004.

Campaign subsidies paid for the by-election totalled \$21,233 and party subsidies amounted to \$3,316. A total of \$10,080 was paid in audit subsidies.

Progressive Conservative Party Leadership Contest

The Progressive Conservative Party of Ontario held a contest to choose a new leader for the party on September 18, 2004. Appendix K provides a summary of the information submitted for this activity. This is the first of two required financial filings and covers the period from June 13, 2004 to November 18, 2004.

Financial filings for the three leadership candidates were received by the March 18, 2005 filing deadline. In aggregate, the three candidates reported a total of \$2.6 million in income and deficits totalling \$481,712. The filing deadline for financial statements corresponding to the second reporting period (from November 19, 2004 to November 18, 2005) is May 18, 2006.

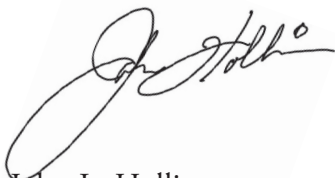
APPENDIX A

Responsibility for Financial Reporting

The accompanying balance sheet and statement of revenues and expenses under the *Election Finances Act* have been prepared in accordance with the accounting policies described in Note 2 of the financial statements, and are the responsibility of management. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to October 18, 2004.

Management is responsible for the integrity of the financial statements and maintains a system of internal controls designed to provide reasonable assurance that the assets are safeguarded and that reliable financial information is available on a timely basis. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

The financial statements have been audited by the Provincial Auditor. The Provincial Auditor's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with the accounting principles described in Note 2 to the financial statements. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.



John L. Hollins
Chief Election Officer
October 18, 2004



Auditor's Report

To the Chief Election Officer

I have audited the balance sheet of the Office of the Chief Election Officer - *Election Finances Act* as at March 31, 2004 and the statements of revenue and expenses and changes in net assets for the year then ended. These financial statements are the responsibility of the Chief Election Officer. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office of the Chief Election Officer - *Election Finances Act* as at March 31, 2004 and the results of its operations and its net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Toronto, Ontario
October 18, 2004

Gary R. Peall, CA
Acting Assistant Provincial Auditor

OFFICE OF THE CHIEF ELECTION OFFICER - *ELECTION FINANCES ACT*

Balance Sheet
As at March 31, 2004

	2004 \$	2003 \$ Restated (Note 2a)
Assets		
Current		
Accounts receivable - consolidated revenue fund	3,855,963	244,983
Capital assets (Note 3)	1,053	1,870
Total Assets	<u>3,857,016</u>	<u>246,853</u>
Liabilities		
Accounts payable and accrued liabilities	3,855,963	244,983
Net Assets		
Invested in capital assets	1,053	1,870
Total liabilities and Net Assets	<u>3,857,016</u>	<u>246,853</u>

See accompanying notes to financial statements



Chief Election Officer

OFFICE OF THE CHIEF ELECTION OFFICER - *ELECTION FINANCES ACT*

**Statement of Revenue and Expenses
For the Year Ended March 31, 2004**

	2004	2003
	\$	\$
		Restated (Note 2a)
Revenue		
Consolidated revenue fund - received	1,490,153	1,045,489
Consolidated revenue fund - accrued	3,602,408	(29,174)
	<u>5,092,561</u>	<u>1,016,315</u>
Expenses		
Administrative and operating		
Salaries and employees benefits (Note 6)	500,916	455,676
Professional fees	59,460	140,108
Office supplies and expenses	56,470	43,943
Office Rent	55,320	128,868
Telephone, mail and shipping	20,980	9,492
Other	3,522	5,298
Amortization	817	1,212
	<u>697,485</u>	<u>784,597</u>
Subsidies (Note 4)		
Campaign expenses		
- candidates	2,552,867	40,482
- parties	884,410	13,947
Audit fees:		
Annual returns		
- constituency associations	261,920	222,143
- parties	11,836	12,084
Campaign returns		
- candidates	471,495	9,200
- constituency associations	254,894	5,435
- parties	11,264	3,570
	<u>4,448,686</u>	<u>306,861</u>
Total expenditure	<u>5,146,171</u>	<u>1,091,458</u>
Less anonymous and excess contributions received (Note 5)	<u>52,793</u>	<u>73,931</u>
Net expenditure	<u>5,093,378</u>	<u>1,017,527</u>
Deficiency of Revenue over Expenses	<u>(817)</u>	<u>(1,212)</u>

See accompanying notes to financial statement.

OFFICE OF THE CHIEF ELECTION OFFICER - *ELECTION FINANCES ACT*

**Statement of Changes in Net Assets
For the Year Ended March 31, 2004**

	2004 \$	2003 \$ Restated (Note 2a)
Balance, beginning of year	1,870	3,082
Acquisition of capital assets	—	—
Less: Deficiency of revenue over expenses	817	1,212
Balance, end of year	1,053	1,870

See accompanying notes to financial statement.

OFFICE OF THE CHIEF ELECTION OFFICER - *ELECTION FINANCES ACT*

Notes to Financial Statements

March 31, 2004

1. BACKGROUND

The Chief Election Officer is responsible for administering the *Election Finances Act*. Under the Act, the Chief Election Officer registers and reviews filings from Ontario political parties, constituency associations, candidates and leadership contestants for purposes of monitoring compliance with contribution and expenditure limits established by the Act. The Chief Election Officer also pays subsidies to eligible recipients as provided for under the Act.

Expenses and asset acquisitions are paid by the Office of the Chief Election Officer on behalf of the Office and are reimbursed out of the Consolidated Revenue Fund to the maximum of the voted appropriation. Voted appropriation, which was approved on the modified cash basis of accounting, for the fiscal year ended March 31, 2004 was \$4,654,200 (2003 - \$1,308,100).

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Change in Basis of Accounting

Effective April 1, 2003, the Office of the Chief Election Officer – *Election Finances Act* (“The Office”) prepared its financial statements in accordance with Canadian generally accepted accounting principles. This requires accounting for revenues and expenses on the accrual basis and the capitalization of assets when acquired and the amortization of assets over their estimated useful lives.

Previously, the modified cash basis was used, whereby expenditures were accounted for on the cash basis modified to allow for an additional 30 days to pay for goods and services pertaining to the fiscal year just ended, and capital assets were expenses in the year of acquisition.

This change in the basis of accounting has been adopted on a retroactive basis resulting in the following changes to the March 31, 2003 financial statements.

	2003		
	As Previously Stated (\$)	Increase/ (decrease) (\$)	As Restated (\$)
Current assets	—	244,983	244,983
Capital assets	—	1,870	1,870
Current liabilities	—	244,983	244,983
Net assets	—	1,870	1,870

Net revenue	—	1,016,315	1,016,315
Administrative and operating expenses	780,445	4,152	784,597
Subsidies	338,975	(32,114)	306,861
(Deficiency)/excess of revenue over expenses	—	(1,212)	(1,212)

(b) Capital Assets

Capital assets are recorded at historical cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful lives of the assets, with a half-year provision in the year of acquisition, as indicated below:

Computer hardware	3 years
Furniture, fixtures and equipment	3 years

(c) Consolidated Revenue Fund Accruals

Under the accrual basis of accounting, expenses are recognized in the fiscal year incurred. Revenue related to these expenses has been accrued to match against the expenses recognized in the fiscal year.

(d) Subsidies

Campaign expense subsidies and audit fee subsidies for campaign returns are recorded in the fiscal year in which the election was held. Leadership contestant audit fee subsidies are recorded in the fiscal year in which the event took place. Annual returns audit fee subsidies are recorded in the fiscal year to which the returns are related.

(e) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

(f) Anonymous and Excess Contributions

Under the Act, anonymous contributions received by a registered political party, constituency association, candidate or leadership contestant must be remitted to the Chief Election Officer. In addition, excess contributions over the maximum limits specified in the *Election Finances Act* must be remitted to the Chief Election Officer unless the recipient is able to refund the excess contribution to the contributor and recover the official receipt. Due to the unpredictable nature of such contributions, they are recognized when received.

3. CAPITAL ASSETS

Capital assets consists of the following:

	2004		2003
	Cost	Accumulated Amortization	Net Book Value
	(\$)	(\$)	(\$)
Computer hardware	2,373	2,373	—
Furniture, fixtures and equipment	2,106	1,053	1,053
	4,479	3,426	1,053
			1,870

4. SUBSIDIES

The *Election Finances Act* requires payment of various subsidies. The subsidy amounts noted below are effective from January 1, 2004 until December 31, 2008.

- Candidate campaign expenses to every registered candidate who receives at least 15% of the popular vote in an electoral district. The reimbursed amount is the lesser of 20% of the candidate's campaign expenses or 20% of the allowable maximum campaign expenditure limit of \$1.08 per eligible voter (96 cents prior to January 1, 2004) based on the number of voters in the candidate's electoral district. Candidates in designated northern electoral districts may receive an additional \$7,840 (\$7,000 prior to January 1, 2004).
- Campaign expenses to every registered party that receives at least 15% of the popular vote in any electoral district. The reimbursed amount is five cents per eligible voter in each electoral district.
- Audit fees for annual and campaign returns of each registered constituency association to a maximum of \$672 per return (\$600 prior to January 1, 2004).
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,344 per return (\$1,200 prior to January 1, 2004).
- Audit fees for campaign returns of each candidate to a maximum of \$1,120 per return (\$1,000 prior to January 1, 2004).
- Audit fees for campaign returns of each leadership contestant to a maximum of \$896 per return (\$800 prior to January 1, 2004).

5. PENSION PLAN

The Office provides pension benefits for its permanent employees (and to non-permanent employees who elect to participate) through participation in the Ontario Public Service Pension plan, which is a multi-employer plan established by the Province of Ontario. This plan is accounted for as a defined contribution plan as the Office has insufficient information to apply the defined benefit plan accounting to this pension plan. The Office's contribution to the plan during the year for its employees was \$24,987 (2003 - \$15,782) which is included in employee benefits.

Post-retirement non-pension benefits are paid by Management Board Secretariat and accordingly are not included in the financial statements.

6. LEASE COMMITMENTS

The Office shares office space with the Office of the Chief Election Officer – *Election Act*. The leasing cost is calculated based on the square footage occupied by the respective offices. The office also leases office equipment for use. The total minimum lease payments for the Office are as follows:

Year Ended March 31,	\$
2005	61,193
2006	58,228
2007	57,175
2008	55,701
2009	55,701
2010	55,701
2011	55,701
2012	55,701
2013	55,701
2014	55,701
2015	55,701
2016	9,283
	<u>631,487</u>

7. STATEMENT OF CASH FLOWS

A statement of cash flows was not presented as the information which it would provide is readily available from these financial statements.

8. COMPARATIVE FIGURES

Comparative figures have been reclassified where necessary to conform with the current year's presentation.

APPENDIX B

Registered political parties as of December 31, 2004.

Party Name	Abbreviation	Date of registration	Registration method
New Democratic Party of Ontario	ONDP	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Ontario Liberal Party	OLP	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Progressive Conservative Party of Ontario	PC Party	February 13, 1975	On enactment of the <i>Election Finances Reform Act</i>
Communist Party of Canada (Ontario)	CPC Ontario	September 3, 1975	Petitioning process under the <i>Election Finances Reform Act</i>
Ontario Libertarian Party	- none -	August 18, 1976	Petitioning process under the <i>Election Finances Reform Act</i>
Freedom Party of Ontario	FP	Registered as “Unparty Party (Ontario)” November 26, 1980 Renamed October 19, 1983	Petitioning process under the <i>Election Finances Reform Act</i>
The Green Party of Ontario	The Ontario Greens	July 4, 1984	Petitioning process under the <i>Election Finances Reform Act</i>
Family Coalition Party of Ontario	Ontario Coalition (changed from FCP May 16, 2001)	June 10, 1987	Petitioning process under the <i>Election Finances Act</i>
Ontario Provincial Confederation of Regions Party	Ont. C.O.R. Party	May 30, 1990	Petitioning process under the <i>Election Finances Act</i>

APPENDIX B CONTINUED

Requests to register the name of a new political party during 2004.

Date of Chief Election Officer Decision	Name Requested	Abbreviation Requested	Chief Election Officer Decision
December 16, 2004	The Republican Party of Ontario (A request from Trueman Tuck)	RPO	Name: Acceptable Abbreviation: Acceptable
December 17, 2004	The Representative Party of Ontario Le Parti Représentatif de l'Ontario (A request by Joshua E. Eriksen)	REP REP	Name: Acceptable Abbreviation: Not Acceptable
December 23, 2004	The Reform Party of Ontario (A request from Brian Patterson)	None	Name: Acceptable Abbreviation: N/A
December 23, 2004	Reform Party of Ontario (A request from William Cook)	REF	Name: Not Acceptable Abbreviation: Not Acceptable

APPENDIX C

History of election activity since the 1975 enactment of the *Election Finances Reform Act*.

YEAR		ISSUE OF THE WRIT	POLLING DAY	CAMPAIGN PERIOD FROM	CAMPAIGN PERIOD TO	COMMERCIAL ADVERTISING FROM	COMMERCIAL ADVERTISING TO	FILING DATE
1975	General Election	Aug. 11/75	Sept. 18/75	Aug. 11/75	Jan. 18/76	Aug. 27/75	Sept. 16/75	Mar. 18/76
1977	General Election	Apr. 29/77	Jun. 9/77	Apr. 29/77	Oct. 9/77	May 18/77	Jun. 7/77	Dec. 9/77
1978	By-elections: Chatham-Kent Sault Ste. Marie	Sept. 11/78 Oct. 30/78	Oct. 19/78 Dec. 14/78	Sept. 11/78 Oct. 30/78	Feb. 19/79 Apr. 14/79	Sept. 27/78 Nov. 22/78	Oct. 17/78 Dec. 12/78	Apr. 19/79 Jun. 14/79
1979	By-elections: Scarborough West and Wentworth	Feb. 19/79	Apr. 5/79	Feb. 19/79	Aug. 5/79	Mar. 14/79	Apr. 3/79	Oct. 5/79
1980	By-election: Carleton	Oct. 6/80	Nov. 20/80	Oct. 6/80	Mar. 20/81	Oct. 29/80	Nov. 18/80	May 20/81
1981	General Election	Feb. 2/81	Mar. 19/81	Feb. 2/81	July 19/81	Feb. 25/81	Mar. 17/81	Sept. 19/81
1982	By-elections: Hamilton West York South	May 10/82 Sept. 27/82	Jun. 17/82 Nov. 4/82	May 10/82 Sept. 27/82	Oct. 17/82 Mar. 4/83	May 26/82 Oct. 13/82	Jun. 15/82 Nov. 2/82	Dec. 18/82 May 4/83
1983	By-election: Stormont Dundas & Glengarry	Oct. 31/83	Dec. 15/83	Oct. 31/83	Apr. 15/84	Nov. 23/83	Dec. 13/83	Jun. 15/84
1984	By-elections: Hamilton Centre Ottawa Centre Ottawa East Prescott & Russell Wentworth North	Oct. 29/84	Dec. 13/84	Oct. 29/84	Apr. 13/85	Nov. 21/84	Dec. 11/84	Jun. 13/85
1985	General Election	Mar. 25/85	May 2/85	Mar. 25/85	Sept. 2/85	Apr. 10/85	Apr. 30/85	Nov. 2/85
1986	By-elections: York East Cochrane North	Mar. 6/86 Jun. 26/86	Apr. 17/86 Aug. 14/86	Mar. 6/86 Jun. 26/86	Aug. 17/86 Dec. 14/86	Mar. 26/86 July 23/86	Apr. 15/86 Aug. 12/86	Oct. 17/86 Feb. 14/86
1987	General Election	July 31/87	Sept. 10/87	July 31/87	Dec. 10/87	Aug. 19/87	Sept. 8/87	Mar. 10/88
1988	By-elections: London North Welland-Thorold	Feb. 22/88 Sept. 23/88	Mar. 31/88 Nov. 3/88	Feb. 22/88 Sept. 23/88	Jun. 30/88 Feb. 3/89	Mar. 9/88 Oct. 12/88	Mar. 29/88 Nov. 1/88	Sept. 30/88 May 3/89
1990	General Election	July 30/90	Sept. 6/90	July 30/90	Dec. 6/90	Aug. 15/90	Sept. 4/90	Mar. 6/91
1992	By-election: Brant-Haldimand	Jan. 27/92	Mar. 5/92	Jan. 27/92	Jun. 5/92	Feb. 12/92	Mar. 3/92	Sept. 5/92
1993	By-elections: Don Mills and St. George-St. David Essex South	Feb. 22/93 Oct. 25/93	Apr. 2/93 Dec. 2/93	Feb. 22/93 Oct. 25/93	July 2/93 Mar. 2/94	Mar. 10/93 Nov. 10/93	Mar. 30/93 Nov. 30/93	Oct. 2/93 Jun. 2/94
1994	By-election: Victoria-Haliburton	Feb. 7/94	Mar. 17/94	Feb. 7/94	Jun. 17/94	Feb. 23/94	Mar. 15/94	Sept. 17/94
1995	By-election: *St. Andrew-St. Patrick	Feb. 27/95	Cancelled	Feb. 27/95	Apr. 27/95	Apr. 19/95	N/A	July 27/95

* The St. Andrew-St. Patrick By-election was deemed to have terminated on the day before the writs for the June 8, 1995 General Election were issued.

APPENDIX C CONTINUED

YEAR		ISSUE OF THE WRIT	POLLING DAY	CAMPAIGN PERIOD FROM	CAMPAIGN PERIOD TO	COMMERCIAL ADVERTISING FROM	COMMERCIAL ADVERTISING TO	FILING DATE
1995	General Election	Apr. 28/95	Jun. 8/95	Apr. 28/95	Sept. 8/95	May 17/95	Jun. 6/95	Dec. 8/95
1996	By-election: York South	Apr. 11/96	May 23/96	Apr. 11/96	Aug. 23/96	May 1/96	May 21/96	Nov. 23/96
1997	By-elections: Oriole Ottawa West and Windsor-Riverside	July 23/97	Sept. 4/97	July 23/97	Dec. 4/97	Aug. 13/97	Sept. 2/97	Mar. 4/98
1998	By-election: Nickel Belt	Aug. 24/98	Oct. 1/98	Aug. 24/98	Jan. 1/99	Sept. 9/98	Sept. 29/98	Apr. 1/99
1999	General Election	May 5/99	Jun. 3/99	May 5/99	Sept. 3/99	May 12/99	Jun. 1/99	Dec. 3/99
2000	By-election: Ancaster-Dundas- Flamborough-Aldershot	Aug. 4/00	Sept. 7/00	Aug. 4/00	Dec. 7/00	Aug. 16/00	Sept. 5/00	Mar. 7/01
2001	By-elections: Parry Sound-Muskoka Vaughan-King-Aurora Beaches-East York	Feb. 15/01 May 30/01 Aug. 22/01	Mar. 22/01 Jun. 28/01 Sept. 20/01	Feb. 15/01 May 30/01 Aug. 22/01	Jun. 22/01 Sept. 28/01 Dec. 20/01	Feb. 28/01 Jun. 6/01 Aug. 29/01	Mar. 20/01 Jun. 26/01 Sept. 18/01	Sept. 22/01 Dec. 28/01 Mar. 20/02
2002	By-elections: Dufferin-Peel-Wellington- Grey and Nipissing	Apr. 3/02	May 2/02	Apr. 3/02	Aug. 2/02	Apr. 10/02	Apr. 30/02	Nov. 2/02
2003	General Election	Sept. 2/03	Oct. 2/03	Sept. 2/03	Jan. 2/04	Sept. 10/03	Sept. 30/03	Apr. 2/04
2004	By-election Hamilton East	Apr. 14/04	May 13/04	Apr. 14/04	Aug. 13/04	Apr. 21/04	May 11/04	Nov. 15/04

APPENDIX D

Registered constituency association changes by party during 2004.

PARTY NAME	NUMBER OF REGISTERED CONSTITUENCY ASSOCIATIONS	
	as at January 1, 2004	as at December 31, 2004
New Democratic Party of Ontario	103	103
Ontario Liberal Party	102	102
Progressive Conservative Party of Ontario	103	101
Communist Party of Canada (Ontario)	5	5
Ontario Libertarian Party	1	1
Freedom Party of Ontario	21	20
The Green Party of Ontario	71	76
Family Coalition Party of Ontario	23	24
Ontario Provincial Confederation of Regions Party	5	3
TOTAL	434	435

APPENDIX D CONTINUED

Additions and Deletions during 2004	Status	Constituency Association	Reason
Progressive Conservative Party of Ontario	Deregistered	Hamilton East	Failure to file financial statements
		Mississauga West	Failure to file financial statement
Freedom Party of Ontario	Deregistered	Prince Edward-Hastings	Party withdrew endorsement
The Green Party of Ontario	Registered	Simcoe-Grey	New
		Brampton Centre	New
		Cambridge	New
		Scarborough East	New
		Ancaster-Dundas-Flamborough- Aldershot	New
		Oak Ridges	New
		York North	New
	Deregistered	Prince Edward-Hastings	Failure to file financial statements
		York South-Weston	Voluntary
Family Coalition Party of Ontario	Registered	Parry Sound-Muskoka	New
Ontario Provincial Confederation of Regions Party	Deregistered	Ottawa West-Nepean	Party withdrew endorsement
		Timiskaming-Cochrane	Voluntary

APPENDIX E

Summary of financial data, as submitted, extracted from registered political parties' 2003 annual financial statements:

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO
<u>Revenue</u>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	9,670	0	62,936	48,365	55,917	2,454,689	13,493	2,696,633	5,541,813
Transfers	1,245	35	287	4,875	3,230	473,791	0	1,872,454	407,758
Other Income	0	0	776	1,185	0	312,953	203	437,210	1,275,797
TOTAL INCOME	10,915	35	63,999	54,425	59,147	3,241,433	13,696	5,006,297	7,225,368
<u>Expenses</u>									
Transfers	0	0	600	0	2,907	645,605	0	1,641,313	149,293
Other	20,859	285	38,336	37,857	63,539	6,351,387	13,260	3,454,961	14,548,168
TOTAL EXPENSES	20,859	285	38,936	37,857	66,446	6,996,992	13,260	5,096,274	14,697,461
EXCESS REVENUE OVER EXPENSES	(9,944)	(250)	25,063	16,568	(7,299)	(3,755,559)	436	(89,977)	(7,472,093)
Election Campaign Period Surplus (Deficit)	10,469	(1,715)	(22,629)	(17,848)	(21,730)	(1,039,506)	(2,794)	(1,844,470)	(2,225,851)
Adjusted Prior Period Surplus (Deficit)	510	2,682	59,488	11,269	26,606	(1,690,140)	14,408	(613,800)	(155,328)
Surplus (Deficit) as at December 31, 2003	1,035	717	61,922	9,989	(2,423)	(6,485,205)	12,050	(2,548,247)	(9,853,272)
Contribution Sources									
Individuals	9,670	0	62,836	46,665	55,917	852,474	13,493	2,449,209	2,630,646
Corporations	0	0	100	1,700	0	1,434,433	0	54,177	2,903,667
Trade Unions	0	0	0	0	0	167,782	0	193,247	7,500
TOTAL	9,670	0	62,936	48,365	55,917	2,454,689	13,493	2,696,633	5,541,813
Average Contribution									
Individuals	322	0	119	409	107	146	185	102	123
Corporations	0	0	100	1,700	0	1,594	0	1,003	982
Trade Unions	0	0	0	0	0	3,570	0	1,271	7,500
B. STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	2,035	1,030	61,922	10,727	5,745	1,931,198	17,554	689,723	176,684
Liabilities & Surplus									
Liabilities	1,000	313	0	738	8,168	8,416,403	5,504	3,237,970	10,029,956
Surplus (Deficit)	1,035	717	61,922	9,989	(2,423)	(6,485,205)	12,050	(2,548,247)	(9,853,272)
TOTAL	2,035	1,030	61,922	10,727	5,745	1,931,198	17,554	689,723	176,684

APPENDIX F

Summary of financial data, as submitted, extracted from registered constituency associations' 2003 annual financial statements:

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO
Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	2,408	296	2,942	5,000	84,912	3,031,583	150	304,762	3,441,570
Transfers	0	0	1,333	0	4,631	597,736	0	1,428,438	157,751
Other Income	1	0	19	89	11,719	768,943	0	127,666	1,179,751
TOTAL INCOME	2,409	296	4,294	5,089	101,262	4,398,261	150	1,860,866	4,779,072
Expenses									
Transfers	1,245	35	251	4,895	8,861	778,523	0	1,561,856	595,517
Other	529	245	1,442	2,451	53,530	2,922,736	174	647,692	4,796,015
TOTAL EXPENSES	1,774	280	1,693	7,346	62,391	3,702,259	174	2,209,548	5,391,532
EXCESS REVENUE OVER EXPENSES	635	16	2,601	(2,257)	38,871	696,002	(24)	(348,682)	(612,460)
Election Campaign Period Surplus (Deficit)	(1,550)	249	(14,006)	(2,048)	(41,317)	(2,249,799)	(56)	(254,055)	(2,826,761)
Adjusted Prior Period Surplus (Deficit)	2,511	2,735	17,907	1,850	49,825	2,161,627	1,092	1,318,153	4,944,641
Surplus (Deficit) as at December 31, 2003	1,596	3,000	6,502	(2,455)	(47,379)	607,830	1,012	715,416	1,505,420
Contribution Sources									
Individuals	2,408	296	2,852	5,000	84,210	1,723,569	150	221,112	1,633,906
Corporations	0	0	90	0	702	1,092,220	0	18,368	1,782,057
Trade Unions	0	0	0	0	0	215,794	0	65,282	25,606
TOTAL	2,408	296	2,942	5,000	84,912	3,031,583	150	304,762	3,441,570
Average Contribution									
Individuals	120	16	68	1,000	138	163	75	107	149
Corporations	0	0	90	0	100	378	0	340	378
Trade Unions	0	0	0	0	0	471	0	568	483
B. STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	1,596	3,414	14,430	889	65,949	1,393,226	1,012	1,335,131	2,083,270
Liabilities & Surplus									
Liabilities	0	414	7,928	3,344	18,571	785,396	0	619,715	577,850
Surplus(Deficit)	1,596	3,000	6,502	(2,455)	47,379	607,830	1,012	715,416	1,505,420
TOTAL	1,596	3,414	14,430	889	65,949	1,393,226	1,012	1,335,131	2,083,270

APPENDIX G

Summary of financial data, as submitted, extracted from registered political parties' 2004 annual financial statements:

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO
<u>Revenue</u>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	15,301	600	71,626	46,393	120,664	3,859,054	17,221	2,500,507	2,428,084
Transfers	1,454	883	1,270	4,000	4,647	1,196,912	0	1,475,115	1,205,008
Other Income	0	4,195	1,862	927	3,290	1,523,019	104	341,643	655,329
TOTAL INCOME	16,755	5,678	74,758	51,320	128,601	6,578,985	17,325	4,317,265	4,288,421
<u>Expenses</u>									
Transfers	0	0	25	0	11,765	1,148,315	0	1,577,484	33,730
Other	17,507	2,059	71,924	49,772	102,174	3,851,249	11,760	2,204,418	2,759,093
TOTAL EXPENSES	17,507	2,059	71,949	49,772	113,939	4,999,565	11,760	3,781,902	2,793,823
EXCESS REVENUE OVER EXPENSES	(752)	3,619	2,809	1,548	14,662	1,579,421	5,565	535,363	1,495,597
Election Campaign Period Surplus (Deficit)	0	0	0	0	(912)	1,220,600	0	122,727	726,071
Adjusted Prior Period Surplus (Deficit)	1,035	717	61,922	9,989	(2,423)	(6,485,206)	12,050	(2,548,247)	(9,853,737)
Surplus (Deficit) as at December 31, 2004	282	4,336	64,731	11,537	11,327	(3,685,185)	17,615	(1,890,157)	(7,632,069)
<u>Contribution Sources</u>									
Individuals	15,301	600	71,326	44,693	118,638	1,417,245	17,171	2,233,451	1,687,049
Corporations	0	0	300	1,700	2,026	2,370,269	50	25,656	737,258
Trade Unions	0	0	0	0	0	71,540	0	241,400	3,777
TOTAL	15,301	600	71,626	46,393	120,664	3,859,054	17,221	2,500,507	2,428,084
<u>Average Contribution</u>									
Individuals	392	600	101	461	135	196	215	97	103
Corporations	0	0	100	1,700	1,013	1,547	50	755	827
Trade Unions	0	0	0	0	0	1,834	0	539	755
B. STATEMENT OF ASSETS AND LIABILITIES									
<u>Assets</u>									
TOTAL	1,282	4,430	64,731	11,767	12,027	2,150,164	22,197	739,224	652,004
<u>Liabilities & Surplus</u>									
Liabilities	1,000	93	0	230	700	5,835,349	4,582	2,629,381	8,284,073
Surplus (Deficit)	282	4,337	64,731	11,537	11,327	(3,685,185)	17,615	(1,890,157)	(7,632,069)
TOTAL	1,282	4,430	64,731	11,767	12,027	2,150,164	22,197	739,224	652,004

APPENDIX H

Summary of financial data, as submitted, extracted from registered constituency associations' 2004 annual financial statements:

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO
Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	1,145	864	6,485	5,173	79,601	2,295,604	350	33,726	1,003,924
Transfers	0	0	3,564	0	2,694	1,088,757	0	1,550,165	58,669
Other Income	1	5	410	106	7,778	1,536,163	0	39,652	1,554,790
TOTAL INCOME	1,146	869	10,459	5,279	90,074	4,920,524	350	1,623,543	1,617,403
Expenses									
Transfers	1,454	893	701	4,000	3,964	1,614,616	0	1,454,206	488,834
Other	377	217	22	427	76,454	1,876,324	623	218,259	1,343,858
TOTAL EXPENSES	1,831	1,110	723	4,427	80,418	3,490,940	623	1,672,465	1,832,691
EXCESS REVENUE OVER EXPENSES	(684)	(241)	9,736	852	9,656	1,429,584	(273)	(48,922)	784,712
Election Campaign Period Surplus (Deficit)	0	0	0	0	(7,222)	2,382	301	12,120	2,750
Adjusted Prior Period Surplus (Deficit)	1,596	644	5,749	(2,464)	46,046	430,507	1,012	738,406	1,541,439
Surplus (Deficit) as at December 31, 2004	912	402	15,486	(1,612)	48,480	1,862,474	1,040	701,604	2,328,901
Contribution Sources									
Individuals	1,145	864	6,485	5,173	78,031	1,026,908	350	16,170	666,730
Corporations	0	0	0	0	1,570	1,168,617	0	2,845	336,354
Trade Unions	0	0	0	0	0	100,079	0	14,710	840
TOTAL	1,145	864	6,485	5,173	79,601	2,295,604	350	33,726	1,003,924
Average Contribution									
Individuals	191	51	127	304	143	161	88	140	89
Corporations	0	0	0	0	785	342	0	948	272
Trade Unions	0	0	0	0	0	378	0	669	140
B. STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	913	272	22,754	1,385	60,181	2,594,177	1,040	1,147,357	2,664,416
Liabilities & Surplus									
Liabilities	1	(130)	7,268	2,996	11,701	731,703	0	445,753	335,515
Surplus(Deficit)	912	402	15,486	(1,612)	48,480	1,862,474	1,040	701,604	2,328,901
TOTAL	913	272	22,754	1,385	60,181	2,594,177	1,040	1,147,357	2,664,416

APPENDIX I

Summary of financial data, as submitted, extracted from registered political parties' financial statements for the May 13, 2004 Hamilton East by-election campaign period:

A. STATEMENT OF REVENUE AND EXPENSES	COMMUNIST PARTY OF CANADA (ONTARIO)	ONTARIO PROVINCIAL CONFEDERATION OF REGIONS PARTY	FAMILY COALITION PARTY OF ONTARIO	FREEDOM PARTY OF ONTARIO	GREEN PARTY OF ONTARIO	ONTARIO LIBERAL PARTY	ONTARIO LIBERTARIAN PARTY	NEW DEMOCRATIC PARTY OF ONTARIO	PROGRESSIVE CONSERVATIVE PARTY OF ONTARIO
<u>Revenue</u>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	0	0	0	0	0	1,036,129	0	223,942	732,217
Transfers	0	0	0	0	0	33,759	0	0	0
Other Income	0	0	0	0	0	194,910	0	0	0
TOTAL INCOME	0	0	0	0	0	1,264,798	0	223,942	732,217
<u>Expenses</u>									
Transfers	0	0	499	0	0	45,367	0	7,777	0
Expenses Subject to Limitation	0	0	0	0	912	0	0	24,125	0
Other	0	0	0	0	0	1,331	0	72,629	6,146
TOTAL EXPENSES	0	0	499	0	912	46,698	0	104,531	6,146
EXCESS REVENUE OVER EXPENSES	0	0	(499)	0	(912)	1,218,100	0	119,410	726,071
Subsidy from Chief Election Officer	0	0	0	0	0	0	0	3,316	0
Campaign Period Surplus (Deficit)	0	0	(499)	0	(912)	1,218,100	0	122,726	726,071
Campaign Expense Limitation	44,434	44,434	44,434	44,434	44,434	44,434	44,434	44,434	44,434
<u>Contribution Sources</u>									
Individuals	0	0	0	0	0	249,438	0	212,392	411,437
Corporations	0	0	0	0	0	766,181	0	150	320,780
Trade Unions	0	0	0	0	0	20,150	0	11,400	0
TOTAL	0	0	0	0	0	1,036,129	0	223,942	732,217
<u>Average Contribution</u>									
Individuals	0	0	0	0	0	207	0	78	111
Corporations	0	0	0	0	0	1,680	0	75	943
Trade Unions	0	0	0	0	0	1,367	0	1,267	0

APPENDIX J

Summary of financial data, as submitted, extracted from registered candidates' and constituency associations' May 13, 2004 Hamilton East by-election campaign period:

Party	Candidate	Income		Expenses		Expenses Subject To The Limit	Expense Limit	Subsidy Paid To Candidate	Subsidy Paid To Auditor	Eligible Voters	Votes Received	Percentage	Popular Vote
		Included	Excluded	Included	Excluded								
		\$	\$	\$	\$	\$	\$	\$	\$				
HAMILTON EAST	LIB RALPH AGOSTINO	76,476	23,459	75,810	53,302	49,112	71,626	9,822	1,792	66,320	6,362	26.60%	23,890
	IND JOHN C. TURMEL	0	0	0	0	0	0		0		122	5.00%	
	GPO RAYMOND DARTSCH	5,865	5,865	19,066	19,066	12,263			1,792		449	0.50%	
	NDP ANDREA HORWATH MPP	138,173	68,499	127,253	21,509	57,052		11,410	1,792		15,185	63.60%	
	PCP TARA Y. CRUGNALE (DID NOT FILE = DNF)	DNF	DNF	DNF	DNF	DNF					1,772	7.40%	

APPENDIX K

Summary of financial data, as submitted, extracted from registered leadership contestants' contest period financial statements:

Progressive Conservative Party of Ontario

September 18, 2004 Contest

First Filing (June 13, 2004 to November 18, 2004)

	Income \$	Expense \$	Surplus (Deficit) \$	Audit Subsidy \$
Jim Flaherty	640,357	961,202	(320,845)	896
Frank Klees	512,307	683,952	(171,645)	896
John Tory	1,461,041	1,450,263	10,778	896

The filing of the second financial statements (for the period of November 19, 2004 to November 18, 2005) are due on May 18, 2006.