



ANNUAL REPORT

OF THE

CHIEF ELECTION OFFICER
OF ONTARIO

FOR THE YEAR 2006

Elections Ontario

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Office of the
Chief Electoral Officer
of Ontario



Bureau du directeur
général des élections
de l'Ontario

November 30, 2007

The Honourable Steve Peters
Speaker of the Legislative Assembly
Room 180, Legislative Building
Queen's Park
Toronto, Ontario
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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 2006, as required by subsection 2(4) of the *Election Finances Act*.

In this Report, I have addressed annual activity related to political party registration and filings by the registered political parties and constituency associations. I have also reported on financial returns specific to by-elections in the Electoral Districts of Nepean-Carleton, Toronto-Danforth, Whitby-Ajax on March 30, 2006 and Parkdale-High Park on September 14, 2006.

There was no activity under the *Taxpayer Protection Act, 1999* as of March 31, 2007.

My office is committed to regular and thorough reporting to provide transparency in all our activities. Consequently, this Report includes an overview of our activities under the *Election Act*. In addition, I have included an overview of the activities of my office during 2006 under the *Municipal Elections Act, 1996*.

Yours sincerely

A handwritten signature in black ink, appearing to read 'John L. Hollins', written in a cursive style.

John L. Hollins
Chief Electoral Officer

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ACTIVITIES UNDER THE *ELECTION ACT*

INTRODUCTION

Over the past three years, Elections Ontario's priorities have been targeted at completing new business processes and electoral delivery systems to make the 2007 Provincial General Election a model of access, integrity and participation.

In 2006, we continued to “bring it all together”, capitalizing on three years of review, consultation, planning and innovation to deliver the 39th Provincial General Election in October 2007. With a general election and referendum on the horizon, our strategic focus remained on maximizing partnerships and stakeholder involvement as well as establishing a solid infrastructure. This ensured our ability to adapt operations swiftly and effectively in response to potential legislative change within the final months leading up to an election and referendum.

During 2006, we continued to work with stakeholders – from electors, including those with special needs, to parties, candidates and constituency association officials – to ensure we were providing the information they need to participate effectively in the election process and in compliance with the *Election Act* and the *Election Finances Act*.

As part of our ongoing activities, Elections Ontario administered four by-elections in 2006 in the Electoral Districts of Toronto-Danforth, Whitby-Ajax, Nepean-Carleton and Parkdale-High Park.

In addition, Elections Ontario carried out its responsibility to conduct the selection process for the Citizens' Assembly on Electoral Reform, comprised of 103 randomly-selected electors – one per electoral district.

ONGOING ACTIVITY

As part of Elections Ontario's core business, we continuously strive for electoral process excellence through stakeholder involvement, strategic partnerships and a solid infrastructure for event delivery. In order to achieve this goal, Elections Ontario engaged in regular consultation with the Advisory Committee of Political Parties and other stakeholders to better refine election processes and to identify opportunities for innovation and improvements to the products and services we offer.

Elections Ontario continued to participate with other Canadian electoral agencies in the Electoral Technology Accord. This year the group focused on the development of a common training infrastructure, the assignment of an Election Finances sub-committee to expand the common data model for political party election filing and candidate election filing and the creation of a sub-committee to develop common geography training content. In addition, Elections Ontario hosted a Jurisdictional Workshop with participation from 10 electoral agencies from across Canada. The two-day workshop provided an opportunity to share election finances best practices and new initiatives taking place across Canada.

At a strategic level, under the tripartite agreement, Elections Ontario, Elections Canada and the Municipal Property Assessment Corporation (MPAC) continue to move forward on a closer sharing of electoral data and processes to improve each organization's elector registers. In addition, Elections Ontario continues to enter into data-sharing agreements with new data sources for the next election cycle to improve the currency of the information contained in the Permanent Register of Electors for Ontario (PREO).

Through ongoing support, testing and acceptance of new register tools, Elections Ontario is developing a new system to maintain and build elector, address and geography information over the long term. The new register tools being developed are part of a larger system development plan to create an Election Management System that integrates all facets of the election administration including field operations, human resources, elector data and geography management, election finances reporting and the website.

In 2006, Elections Ontario began work on a Business Continuity and Disaster Recovery Plan to develop detailed procedures that will better enable a timely response to an event – whether critical or minimal – so that all event necessary services and processes could continue with minimal interruption.

Through our outreach work with organizations representing people with special needs, we continue to identify or reconfirm optimum communications channels and alternative formats to ensure that all Ontarians may participate in a fair and accessible election process.

2006 BY-ELECTIONS

During the past year, Elections Ontario administered four by-elections in the Electoral Districts of Toronto-Danforth, Whitby-Ajax, Nepean-Carleton and Parkdale-High Park.

Electoral activities in the by-elections for Toronto-Danforth, Whitby-Ajax and Nepean-Carleton were reported in the 2005 Annual Report and are not presented here. The following tables summarize our administrative activity for the Parkdale-High Park by-election.

Electoral District: Parkdale-High Park- September 14, 2006

Ballots from Boxes				Voter Turnout	
Valid	Rejected	Unmarked	Declined	Total	% of List
28,456	137	146	7	28,646	38.81

Valid Votes Cast		Political Interest	Candidate
Total	%		
11,677	41	New Democratic Party of Ontario	Cheri DiNovo
9,387	33	Ontario Liberal Party	Sylvia Watson
4,921	17.3	Progressive Conservative Party of Ontario	David Hutcheon
1,753	6.2	The Green Party of Ontario	Frank de Jong
367	1.3	Family Coalition Party of Ontario	Stan Grzywna
162	0.6	Ontario Libertarian Party	Jim McIntosh
111	0.4	Freedom Party of Ontario	Silvio Ursomarzo
78	0.3	Independent	John C. Turmel

Total number of names on the list of electors for Parkdale-High Park was 73,317.

THE 39TH PROVINCIAL GENERAL ELECTION

Change to the Fixed Election Date

Subsection 9(2) of the *Election Act* provides for fixed date elections on the first Thursday in October every four years, with the first fixed date general election set for October 4, 2007. Under subsection 9.1(6) of the Act, if the Chief Election Officer (CEO) is of the opinion that the date scheduled for the next provincial general election is not a suitable day for polling because it is a day of cultural or religious significance, the CEO shall choose another day in accordance with subsection 9.1(7) and make a recommendation to the Lieutenant Governor in Council that polling day should be that other day.

To determine if October 4, 2007 would be a day of cultural or religious significance and to recommend an alternate day if necessary, Elections Ontario surveyed organizations representing cultural and religious interests across Ontario. We distributed a survey by mail and posted it on our website. In the survey, we posed the following questions:

- Q1. During the period spanning October 4 to 11, 2007, are there any dates of cultural or religious significance for your organization and the community it serves?
- Q2. The *Election Act* requires 11 consecutive hours for voting. Normally, this is between 9 am and 8 pm on polling day. Is the nature of this day/these days significant such that your members would not be able to attend their poll to cast their ballot during these voting hours? (Please specify)

Our findings indicated that October 4, 5 and 11, 2007 would be days of religious significance, such that an elector would not be able to attend a poll to cast his or her ballot. With these findings, a report was prepared for the Lieutenant Governor in Council to recommend October 10, 2007 as the alternative date for polling. That recommendation was accepted by the Lieutenant Governor in Council and an order was made to that effect in early 2007.

Event Preparation

This past year, Elections Ontario's sights were set on preparing for the 2007 general election. This year saw Elections Ontario bring together many of the final preparations for the election, while remaining flexible to adapt and respond to any upcoming legislative changes.

Under the *Representation Act, 2005*, beginning with the 39th Provincial General Election, Ontario will be redistributed into 107 new electoral districts. In addition to the dissolution of the old constituency associations, the Election Finances division within Elections Ontario worked with registered political parties in the registration of new constituency associations under the new electoral boundaries.

The Permanent Register of Electors for Ontario (PREO) division concentrated efforts to update the electoral geography for the new 107 electoral districts and prepare new geographic products. This included publishing an Atlas of the 107 electoral districts which provided maps and district descriptions. These products were aimed at assisting political parties and candidates, as well as Elections Ontario, in administering an election.

In 2006, Elections Ontario focused on developing training products and services to ensure returning office staff and poll workers have the information they need to do their jobs. A new human

resources strategy was developed to recruit, hire and train approximately 70,000 election officials from across Ontario. This included the training of 107 Returning Officers and 11 CEO Liaison Officers, hired to assist in the management of the event in Ontario's 107 electoral districts.

Elections Ontario continued to manage the recruitment of staff required to support Elections Ontario's core complement in our central office to administer and deliver the election.

We began implementing our event communications strategy to support and manage advertising, outreach and media relations campaigns for the benefit of more than eight million electors across Ontario. These processes integrate with increased self-service functionality through the planned launch of our new website, as well as a central call centre that is prepared to respond to electors with a range of special needs due to disability, language or residential issues during the election.

CITIZENS' ASSEMBLY ON ELECTORAL REFORM

The 104 person Citizens' Assembly on Electoral Reform was created by *Ontario Regulation 82/06*, which was filed in March 2006. It required Elections Ontario to select 103 members for the Citizens' Assembly; one person from each provincial electoral district. The Chair, who was also a member, was separately appointed by the Lieutenant Governor in Council.

Fifty-two of the selected members were to be female and 51 of the selected members were to be male and at least one of the 103 members was to be a self-identified Aboriginal person; that is a person who is a North American Indian, Métis or Inuit. Two alternate members of the same gender as the selected member were chosen as well for each electoral district.

While the Regulation did not specify any distribution of members by age, it stated that the composition of the Assembly was to be "a representative body of electors." Elections Ontario endeavored to reflect the demographics of each electoral district when issuing invitations to the selection meetings held across the province.

In April 2006, Elections Ontario mailed invitation packages to 123,948 randomly selected individuals. The package was designed to determine an elector's interest in participating in the Citizens' Assembly selection process. From this initial mailing, Elections Ontario received 7,033 eligible positive responses.

For each electoral district, Elections Ontario randomly chose between 11-13 electors to attend a selection meeting held during May and June. In total, Elections Ontario held 29 selection meetings in 17 cities across the province.

At each meeting, a representative from the Citizens' Assembly Secretariat gave a presentation on the Assembly's work and the role of the members to help electors make an informed decision about their participation. At the close of each meeting, Elections Ontario supervised the random draw of the name of one elector to serve as a member of the Citizens' Assembly and two alternates from each electoral district.

On July 13, 2006, the Chief Election Officer delivered the list of members and their alternates to the Minister Responsible for Democratic Renewal.

ACTIVITY UNDER THE *MUNICIPAL ELECTIONS ACT, 1996*

Municipal elections were held across the province in 2006. In 2000, amendments to the *Municipal Elections Act, 1996*, established a framework for questions to be posed to municipal electors. Section 8.1 of the *Municipal Elections Act, 1996* requires municipal by-laws defining the questions to be passed 180 days before municipal voting day, and then provides for the Minister of Municipal Affairs and Housing or any other person to appeal the question to the Chief Election Officer.

The grounds for appeal are restricted to a claim that the question does not meet the rules set by section 8.1 of the *Municipal Elections Act 1996*, which include the following:

3. It shall be clear, concise and neutral.
4. It shall be capable of being answered in the affirmative or the negative and the only permitted answers to the question are “yes” or “no”.

For each appeal, the Municipal Clerk provides the documentation to the Office of the Chief Election Officer. A hearing must then be held and a decision rendered within 60 days of receiving notice of the appeal.

For the 2006 municipal elections, appeals were filed in two municipalities under the *Municipal Elections Act, 1996*. The Chief Election Officer’s designate conducted hearings in the City of Guelph and the Town of Ajax to ensure that the question posed on the municipal ballot was clear, concise and neutral and capable of being answered in the affirmative or the negative.

Appeals in 2006 under the *Municipal Elections Act, 1996*

Municipality	Question	Dates of Hearings	Decision
Town of Ajax	Should the Council of the Town of Ajax pass the following resolution: That the Government of Ontario enact a regulation requiring the direct election of the Chair of the Regional Municipality of Durham?	Dec. 15, 2005	Appeal allowed in part – revised question wording ordered
City of Guelph	Are you in favour of retaining the ward system as a method of electing City Councillors?	Aug. 1, 2006	Appeal allowed in part – revised question wording ordered



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Office of the Chief Election Officer
Election Act

Financial Statements
For the Year Ended March 31, 2006



Responsibility for Financial Reporting

The accompanying Balance Sheet, Statement of Election Revenue, Fees and Expenses and Statement of Cash Flows under the *Election 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 September 19, 2006.

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 Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. 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
September 19, 2006



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Auditor's Report

To the Chief Electoral Officer

I have audited the balance sheet of the Office of the Chief Electoral Officer under the *Election Act* as at March 31, 2007, and the statements of revenues, fees and expenses and cash flows under the *Election Act* 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 under the *Election Act* as at March 31, 2007 and its revenues, fees and expenses and cash flows under the *Election Act* for the year then ended in accordance with Canadian generally accepted accounting principles.

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September 25, 2007

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Deputy Auditor General

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Office of the Chief Election Officer — *Election Act*

Balance Sheet
As at March 31, 2006

	2006 \$	2005 \$
Assets		
Current		
Cash on hand	5,000,000	2,421,205
Accounts receivable	757,113	30,391
Prepaid expenses	159,724	173,025
	<hr/> 5,916,837	<hr/> 2,624,621
Capital assets (Note 4)	4,558,918	2,878,933
Capital lease (Note 5)	—	689,908
	<hr/> 10,475,755	<hr/> 6,193,462
Total Assets		
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	1,746,642	446,173
Due to the Province of Ontario	2,990,389	663,225
Obligation under capital lease – current (Note 5)	1,020,082	1,012,024
Deferred revenue	159,724	173,025
	<hr/> 5,916,837	<hr/> 2,294,447
Obligation under capital lease – long-term (Note 5)	—	1,020,082
Deferred capital contributions (Note 6)	4,558,918	2,878,933
	<hr/> 10,475,755	<hr/> 6,193,462
Total Liabilities		

See accompanying notes to financial statements.

Approved:



Chief Election Officer

Office of the Chief Election Officer — *Election Act*

Statement of Revenues, Fees, and Expenses under the *Election Act*
For the Year Ended March 31, 2006

	2006 \$	2005 \$
Revenues (Note 3)		
Revenue from Province of Ontario	7,384,835	6,983,297
Amortization of deferred capital contributions (Note 6)	2,137,203	3,156,108
Net revenues	<u>9,522,038</u>	<u>10,139,405</u>
Fee Expenses		
Returning officers	349,325	180,969
Election and poll clerks	266,741	167,867
Poll revision assistants	54,380	34,840
Supervising deputy returning officers	42,000	21,373
Revising agents	35,835	58,144
Automation co-ordinators	25,285	13,170
Other assistants	23,510	4,794
Area managers	21,170	16,823
Recruitment officers	17,782	7,667
Data entry clerks	17,155	14,927
Training officers	15,821	5,460
Office staff	8,184	—
	<u>877,188</u>	<u>526,034</u>
Operational Expenses		
Contract and other temporary help	1,549,367	919,336
Head office rent, maintenance and security	1,077,007	1,058,571
Election forms and supplies	562,746	352,804
Telephone, mail and shipping	555,418	437,410
Advertising	394,263	183,487
Office equipment and rentals	391,144	574,003
Information systems and consulting services	363,124	489,433
Management consulting services	261,136	472,502
Legal	201,435	48,598
Training related expenses	164,641	179,533
Travel	119,105	152,115
Poll and returning office rentals	80,390	49,309
List of electors	12,226	9,484
Notice of enumeration cards	10,268	28,055
	<u>5,742,270</u>	<u>4,954,640</u>
Amortization and Interest Expenses		
Amortization expense	2,137,203	3,156,108
Amortization of capital lease (Note 5)	689,908	1,379,816
Interest expense under capital lease	75,469	122,807
	<u>2,902,580</u>	<u>4,658,731</u>
Excess of Revenues over Expenses	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

Office of the Chief Election Officer — *Election Act*

Statement of Cash Flows under the *Election Act*
For the Year Ended March 31, 2006

	2006	2005
	\$	\$
Cash flows from Operating Activities		
Adjustments for items not requiring an outlay of cash		
• Amortization of capital assets	2,137,203	3,156,108
• Amortization of deferred capital contribution	(2,137,203)	(3,156,108)
• Amortization of capital lease	689,908	1,379,816
Net change in non-cash working capital	2,908,969	1,823,872
Net cash generated through operating activities	3,598,877	3,203,688
Cash flows (used in)/from Investing and Financing Activities		
Capital asset acquisitions	(3,817,188)	(774,503)
Net decrease in long-term capital lease obligation	(1,020,082)	(1,012,024)
Deferred capital contribution additions	3,817,188	774,503
Net cash used in investing and financing activities	(1,020,082)	(1,012,024)
Net increase in cash position	2,578,795	2,191,664
Cash, beginning of year	2,421,205	229,541
Cash, end of year	5,000,000	2,421,205

See accompanying notes to financial statements.

Office of the Chief Election Officer — *Election Act*

Notes to Financial Statements
March 31, 2006

1. Background

The Office of the Chief Election Officer (the Office) was established under the *Election Act* to conduct any election of Members to the Legislative Assembly. The Office coordinates the equipment, training and payment of all election officials and the rentals, equipment and supplies for all polling places. As well, the Office directs and supervises the local returning officer in each electoral district.

Four by-elections were administered during the year ended March 31, 2006. Two by-elections were administered during the year ended March 31, 2005. A general election is scheduled for the next fiscal year.

Salaries and employee benefits for the Chief Election Officer and for permanent staff of the Office are not defined as election fees and expenses under the *Election Act* and consequently are excluded from these financial statements. These amounts are disclosed separately in the Public Accounts of Ontario Volume 1 – Consolidated Revenue Fund Schedules and Ministry Statements.

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The significant accounting policies used to prepare these financial statements are summarized below:

(A) 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 the asset is acquired and available for use, as indicated below:

Computer software	3 years
Computer hardware	3 years
Furniture and equipment	5 years
Leasehold improvements	5 years

(B) REVENUE RECOGNITION

Revenue is recognized in the same period as the underlying expenditures are incurred. As a result, deferred revenue is equal to the amount of prepaid expenses at year-end.

(C) DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent funds received from the Province of Ontario and used to acquire capital assets. Revenue will be recognized over the same period as the expected life of the capital assets to which they relate, in order to properly match revenues with costs. As a result, the capital assets balance is equal to the deferred capital contributions balance at year-end.

Office of the Chief Election Officer — *Election Act*

Notes to Financial Statements
March 31, 2006

2. Significant Accounting Policies (Continued)

(D) 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 amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues, fees and expenses for the period. Actual amounts could differ from these estimates as additional information becomes available in the future.

3. Source of Funds and Miscellaneous Revenues

Under the *Election Act* the province pays the election fees and expenses out of the Consolidated Revenue Fund. An accountable warrant, in the form of cash advances, has been provided to the Office for payments of expenses as they are incurred. Periodically, the Office requests from the province, replenishments of the amounts spent and drawn down from the accountable warrant balance. The accountable warrant balance as at March 31, 2006 was \$5,000,000 (2005 – \$5,000,000).

Miscellaneous revenues received, including amounts recovered from other governments for costs incurred on their behalf, are not retained by the Office. They are remitted to the Ministry of Finance to the credit of the Consolidated Revenue Fund and have been excluded from revenues under the *Election Act*. The amounts transferred during the year are as follows:

	2006	2005
	\$	\$
Revenue from Elections Canada	558,253	662,959
Revenue from Province of New Brunswick	106,099	—
Interest revenue	40,049	19,860
Forfeited candidate deposits	3,600	1,600
	<u>708,001</u>	<u>684,419</u>

4. Capital Assets

Capital assets consists of the following:

	2006			2005
	(\$ 000)			(\$ 000)
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer software	11,129,067	6,968,922	4,160,145	2,428,683
Computer hardware	1,000,079	751,597	248,482	220,368
Furniture and equipment	417,037	311,159	105,878	147,060
Leasehold improvements	406,764	362,351	44,413	82,822
	<u>12,952,947</u>	<u>8,394,029</u>	<u>4,558,918</u>	<u>2,878,933</u>

Office of the Chief Election Officer — *Election Act*

Notes to Financial Statements
March 31, 2006

4. Capital Assets (Continued)

The carrying amount of Capital Assets includes 3.1 million for the development of the Election Management System which is not yet being amortized.

5. Capital Lease

The Office entered into a capital lease agreement for computer hardware. The lease commenced on January 1, 2003 with an expiry date of January 31, 2007. The net book value for computer hardware under capital lease is as follows:

	2006 (\$ 000)		Net Book Value	2005
	Cost	Amortization		(\$ 000) Net Book Value
Computer hardware	4,139,447	4,139,447	—	689,908

The computer hardware lease is amortized over its estimated useful life of three years. The amount of amortization charged to expense for the year ended March 31, 2006 was \$689,908 (2005 – \$1,379,816).

The following is a schedule of future minimum lease payments under the capital lease together with the balance of the obligation under the capital lease.

	\$
Year ended March 31, 2007	1,045,078
Total minimum lease payments	1,045,078
Less: interest portion	(24,996)
Principal portion of obligation	1,020,082
Less: current portion	(1,020,082)
Balance of obligation – Long Term	—

6. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

	2006	2005
	\$	\$
Balance, beginning of year	2,878,933	5,260,538
Additions during year	3,817,188	774,503
Amortization of deferred capital contributions	(2,137,203)	(3,156,108)
Balance, end of year	4,558,918	2,878,933

Office of the Chief Election Officer — *Election Act*

Notes to Financial Statements
March 31, 2006

7. Lease Commitments

In June 2004, the Office extended the lease agreement for its current premises for a further term of 10 years to May 31, 2015. The Office shares office space with the Office administering the *Election Finances Act* and the leasing costs are shared based on the square footage occupied by the respective offices.

The minimum lease payments for the Office, net of amount to be paid by the Office administering the *Election Finances Act*, for the remaining term of the lease are as follows:

Year ended	
March 31,	\$
2007	961,870
2008	961,870
2009	961,870
2010	961,870
2011	961,870
2012	961,870
2013	961,870
2014	961,870
2015	961,870
2016	160,312
	<hr/>
	8,817,142

2006 ANNUAL REPORT UNDER THE *ELECTION FINANCES ACT*

MANDATE OF THE CHIEF ELECTION OFFICER

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 associations, candidates in general elections and by-elections and contestants for the leadership of a registered political party
- Supervising the limits on political contributions and campaign expenses
- Providing subsidies for campaign expenses
- Issuing tax credit receipts for political contributions to parties, constituency associations and candidates, and
- Publishing information and materials filed under the *Election Finances Act*.

OVERVIEW

As required by subsection 2(4) of the *Election Finances Act*, this Report provides a summary of the activities undertaken by the Election Finances division of Elections Ontario for 2006. This Report summarizes important management issues, reviews registration activities, presents a summary of the financial returns submitted by registered political entities and reviews compliance issues.

Similar to the challenges outlined in the 2005 Report, redistribution to the electoral boundaries for the new 107 electoral districts as the result of the *Representation Act, 2005* was a significant focus during 2006. The details of the impact of redistribution on the presentation of financial filings of constituency associations is discussed in more detail under the Registration section of this Report.

In addition to the annual returns filed, this Report presents summaries of the financial returns submitted by registered political parties, constituency associations and candidates in four by-elections. Three were held on March 30, 2006 in the Electoral Districts of Toronto-Danforth, Nepean-Carlton and Whitby-Ajax, and the fourth was held on September 14, 2006, in Parkdale-High Park.

MANAGEMENT ISSUES

One of the challenges we face in fulfilling our duties is finding the appropriate balance between enforcement of the requirements of the legislation while, at the same time, providing the necessary support and assistance to our largely volunteer network of stakeholders.

In our efforts to ensure transparency, the Election Finances division is committed to posting to

Elections Ontario's website all financial returns submitted on time, within 30 days of the filing deadline and late returns are posted within 30 days of receipt. In addition, we publish the dates when political entities file the required returns relative to the corresponding filing deadlines.

Outreach Activities

The Election Finances division is committed to working closely with political parties in an effort to ensure Chief Financial Officers (CFOs) have the necessary support to remain in compliance with their legislated responsibilities. In this regard, Elections Ontario staff participated in seven separate outreach training sessions (130 participants) during 2006.

The topics covered in these sessions included financial filing processes, other legislative requirements, as well as reviewing the process for dissolving old associations and registering new associations as a result of redistribution.

In addition to these formal sessions, members of Elections Ontario staff routinely communicate with representatives of political parties, constituency associations, candidates and leadership contestants to answer specific election finances related questions.

In an effort to provide timely and relevant information to our stakeholders, the Election Finances division introduced a semi-annual newsletter entitled *InfoCFO*. The first edition (Fall/Winter) was sent out in November 2006 and covered a number of topical issues, with the primary emphasis being on redistribution activities.

The Advisory Committee of Registered Political Parties continues to provide an excellent opportunity to discuss election finances related issues. During 2006, issues discussed included redistribution to the new electoral boundaries, the impact of any and all pending legislation and other compliance-related issues.

Finally, Elections Ontario participated in the 2006 Conference of the Council on Government Ethics Law (COGEL) held in New Orleans, Louisiana.

Election Management System (EMS)

As reported last year, an important initiative at Elections Ontario is the development of a fully-integrated Election Management System (EMS). It is expected that this new system will enhance the services we provide to our stakeholders by providing them with the information, tools and technical support required to perform their responsibilities. We expect to introduce electronic filing of financial statements and access to the Elections Ontario's web-enabled extranet for the 2008 Annual Returns.

Real-Time Disclosure of Political Contributions

With legislation enacted in December 2005, 2006 was the first full year in which registered political parties and leadership contestants were required to report to the Chief Election Officer political contributions on a real-time basis. It is a requirement for political parties and leadership contestants to file a report with Elections Ontario within ten business days of the deposit of a political contribution. These reports disclose the name of contributors and the amount of the contributions when the \$100 aggregate contribution threshold is reached. The Chief Election Officer is then required to post this information for public access on the website within a further ten business days of receipt of the report.

During 2006 there were 12 occurrences when parties failed to report contributions to Elections Ontario within the prescribed timelines. On each occasion, the Chief Election Officer contacted party officials and requested an explanation for the apparent non-compliance. In all cases Elections Ontario was satisfied that the non-compliance was due to technical or administrative errors. A reprimand was issued instructing the entity to take corrective action to avoid future occurrences.

REGISTRATION ACTIVITIES

The *Representation Act, 2005* received Royal Assent in late 2005 and provided for new electoral boundaries to take effect at the next provincial general election. For the 2007 general election on October 10, 2007, Ontario will be divided into 107 provincial electoral districts.

In preparing for redistribution to the new electoral boundaries, all parties were required to submit a plan to Elections Ontario detailing the dissolution of their associations. Several parties requested the dissolution of their old associations during the first half of 2006. Other parties waited for December 31, 2006 when all remaining old associations were automatically dissolved. As a result of these varying approaches, the timing of the receipt of association annual financial filings was not consistent with the normal calendar year and subsequently covered varying periods of financial activity.

The redistribution process required dissolution of all registered constituency associations under the previous 103 electoral district boundaries and then registration under the new boundaries. The Election Finances division worked with parties and associations to ensure all assets and liabilities were tracked and successfully transferred. Any assets and liabilities not carried forward to a new association must be assumed by the party.

Six parties submitted plans for dissolving their associations during 2006, which meant that a “stub” period of 2006 activity would be included with the association’s 2005 annual filings. Four parties chose specific dates:

- Ontario Confederation of Regions Party and Family Coalition Party – February 28, 2006;
- Green Party of Ontario – April 30, 2006; and
- New Democratic Party of Ontario – June 30, 2006.

The Ontario Liberal Party and Progressive Conservative Party of Ontario chose to phase in their dissolution dates across the first half of 2006.

Closing financial statements for all dissolving constituency associations were required to be filed within 90 days of dissolution. The three remaining parties that chose to dissolve at December 31, 2006, the Communist Party of Canada (Ontario), Freedom Party of Ontario, and Ontario Libertarian Party, were required to file their 2006 annual financial statements by April 2, 2007, as opposed to the annual filing deadline of May 31, 2007.

As noted in the overview section, and in the 2005 Annual Report, the differing filing periods meant that annual financial statements for constituency associations could not be summarized into appendices for both 2005 and 2006. Contribution income is still provided for 2005 as this is dependent on annual contribution limits. This information is reflected in Table 2 of this document.

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 2006. There were a total of three requests to reserve party names made during 2006, which the Chief Election Officer approved.

A political party which reserves a party name has a period of one year to meet the qualifications defined in the *Election Finances Act* to be registered as a political party.

Party Registration

No new political parties were registered under the *Election Finances Act* and none were deregistered in 2006.

Association Registration

Appendix C provides a breakdown of the registered constituency associations by political party. In summary, the total number of registered constituency associations declined from 435 to 338 throughout 2006.

It should be noted that several parties voluntarily deregistered a number of their inactive associations in preparation for redistribution to the new electoral boundaries, while others did not immediately request registration of new associations where they may have previously been in place.

FINANCIAL STATEMENTS

Elections Ontario is responsible for the review and approval of all financial statements submitted by registered political parties, candidates, constituency associations and leadership contestants registered under the *Election Finances Act*. All financial statements filed with Elections Ontario are available in the public viewing room within our offices and summary statements are presented on our website.

All financial statements (including the list of contributors over \$100) are posted to our website on an 'As Submitted' basis within 30 business days of the filing deadline. In addition, late filed returns are posted within 30 days of receipt. Revisions to the information submitted which may be identified during the compliance review process are ultimately reflected in the 'Final' version of the documents which are also posted to the website when approved.

Financial statements filed with Elections Ontario are reviewed to ensure compliance with the provisions of the *Election Finances Act*. The financial information in this Report and the accompanying appendices reflect the information as filed with the Chief Election Officer and are 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 information within the Elections Ontario website will be updated as revisions become available.

Political Parties

Table 1, below, summarizes the source of political contributions for each of the registered political parties as reported in the 2006 annual (Appendix E) and by-election financial returns (Appendices F and H).

Table 1
Contribution Sources for Registered Political Parties for 2006

Party		Individuals \$	Corporations \$	Trade Unions \$	Total \$	
Communist Party of Canada (Ontario)	Total	22,084	-	-	22,084	
	Average	356	-	-	356	
Family Coalition Party of Ontario	Total	69,004	300	-	69,304	
	Average	95	150	-	95	
Freedom Party of Ontario	Total	30,187	50	-	30,237	
	Average	306	50	-	306	
The Green Party of Ontario	Total	92,512	2,840	-	95,352	
	Average	112	947	-	114	
Ontario Liberal Party	Total	1,806,360	2,538,313	255,035	4,599,708	
	Average	141	1,515	2,040	314	
Ontario Libertarian Party	Total	15,438	350	-	15,788	
	Average	198	350	-	200	
Ontario Provincial Confederation of Regions Party	Total	410	-	-	410	
	Average	23	-	-	23	
New Democratic Party of Ontario	Total	2,739,412	52,646	422,239	3,214,297	
	Average	109	1,645	721	124	
Progressive Conservative Party of Ontario	Total	3,817,230	3,520,933	3,160	7,341,323	
	Average	126	1,208	790	221	
Total Contributions		Total	8,592,637	6,115,432	680,434	15,388,503

In aggregate, political parties reported that they collected a total of \$15.3 million in contributions compared with \$14.4 million in 2005. Of the 2006 total \$8.6 million (56%) came from individuals, 6.1 million (40%) from corporations and 0.7 million (4%) from trade unions.

As a group, political parties reported annual net deficits (revenue minus expenses) which totalled about \$4.5 million and campaign period surpluses of \$10.8 million in 2006. As of December 31, 2006 the cumulative deficit of all parties totalled \$0.9 million down from a deficit of \$7.1 million at the end of 2005.

Constituency Associations

As a result of redistribution, this Report does not present the summary financial statements for constituency associations for 2006. Varying dissolution dates, along with some associations filing returns which combined 2005 and partial 2006 financial activity, prohibits a reasonable aggregation and presentation of this information.

However, Table 2, below, reviews all contributions made to the old constituency associations during 2005. These numbers combine contributions made to old and new associations for each of the parties during each year.

Table 2
Contribution Sources for Registered Constituency Associations for 2005

Party		Individuals \$	Corporations \$	Trade Unions \$	Total \$
Communist Party of Canada (Ontario)	Total	-	-	-	-
	Average	-	-	-	-
Family Coalition Party of Ontario	Total	3,941	-	-	3,941
	Average	119	-	-	119
Freedom Party of Ontario	Total	6,409	-	-	6,409
	Average	291	-	-	291
The Green Party of Ontario	Total	68,267	7,235	-	75,502
	Average	149	557	-	161
Ontario Liberal Party	Total	927,092	963,023	119,360	2,009,475
	Average	166	355	394	234
Ontario Libertarian Party	Total	550	-	-	550
	Average	79	-	-	79
Ontario Provincial Confederation of Regions Party	Total	595	-	-	595
	Average	21	-	-	21
New Democratic Party of Ontario	Total	25,984	1,915	13,837	41,736
	Average	160	274	512	213
Progressive Conservative Party of Ontario	Total	817,382	406,396	1,249	1,225,027
	Average	99	255	250	124
Total Contributions	Total	1,850,220	1,378,569	134,446	3,363,235

In summary, constituency associations raised a total of \$3.4 million during 2005 including \$1.9 million (55%) from individuals, \$1.4 million (41%) from corporations and \$0.1 million (4%) from unions.

COMPLIANCE ISSUES

Political Parties

One political party filed late for the Parkdale-High Park by-election, but there were no other occurrences of late filing in the by-elections or annual filings.

Candidates

A total of 29 candidates were required to file financial returns for the four by-elections held in 2006. Of this total, a total of nine filed their returns after the filing deadline, while two have yet to file the required financial statements.

Constituency Associations

As reported in previous Annual Reports, constituency associations continue to have difficulty in meeting the filing deadline for financial reporting. Elections Ontario continues in its efforts to encourage and support the parties in addressing these non-compliance issues.

Table 3
Registered Constituency Associations Annual Returns for 2005

Party	Required to File	Late Filing	Not Filed
Communist Party of Canada (Ontario)	5	0	0
Family Coalition Party of Ontario	23	4	3
Freedom Party of Ontario	5	0	0
The Green Party of Ontario	65	17	5
Ontario Liberal Party	102	34	4
Ontario Libertarian Party	1	0	0
Ontario Provincial Confederation of Regions Party	3	2	0
New Democratic Party of Ontario	103	32	1
Progressive Conservative Party of Ontario	101	27	3
Total	408	116	16

Complete reporting information for 2005 association annual filings would normally have been reported on in the 2005 Annual Report. Redistribution activities throughout 2005 and 2006, and subsequent delayed filing deadlines meant that this information was not available at the time of publication for the 2005 Annual Report but are provided in this Report. Table 3, above, shows that 408 association financial statements were required to be filed for 2005. Of this total 132 (32%), were not filed by the filing deadline of which 16 (4%) have yet to file with Elections Ontario.

Table 4, below, shows that 334 associations were required to file annual financial statements for 2006 financial activity (which includes nine old associations that filed separately for 2005 and 2006, and dissolved during the year). Of these, 90 returns (27%) were filed late and eight associations (2%) have yet to file audited financial statements.

Table 4
Registered Constituency Associations Annual Filings for 2006

Party	Required to File	Late Filing	Not Filed
Communist Party of Canada (Ontario)	5	0	0
Family Coalition Party of Ontario	3	0	0
Freedom Party of Ontario	6	0	0
The Green Party of Ontario	33	9	0
Ontario Liberal Party	92	28	0
Ontario Libertarian Party	1	1	0
Ontario Provincial Confederation of Regions Party	0	0	0
New Democratic Party of Ontario	98	28	5
Progressive Conservative Party of Ontario	96	16	3
Total	334	82	8

SUBSIDIES PAID

Audit Subsidies

Audit subsidies paid for 2005 annual financial statements filed in 2006 totalled \$247,000. This included \$236,269 for 391 association financial statements (average \$604) and \$10,000 for the nine registered political parties.

Campaign Expense Subsidies

Campaign subsidies paid for the four by-elections totalled \$119,615 to candidates and \$31,561 to the parties.

Forfeitures of Contributions

The Chief Election Officer received \$137,995 in forfeiture of contributions during calendar year 2006 (\$273,027.22 for the fiscal year ended March 31, 2006 as per appendix A). As provided in the *Election Finances Act*, these funds can be used for general purposes of the CEO in performing duties under the Act.



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

Office of the Chief Election Officer
Election Finances Act

Financial Statements
For the Year Ended March 31, 2006



Responsibility for Financial Reporting

The accompanying financial statements under the *Election Finances Act* have been prepared in accordance with Canadian generally accepted accounting principles, 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 September 13, 2006.

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 Auditor General. The Auditor General's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian generally accepted accounting principles. The Auditor's Report, which appears on the following page, outlines the scope of the Auditor's examination and opinion.

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

John L. Hollins
Chief Election Officer
September 13, 2006



Office of the Auditor General of Ontario
Bureau du vérificateur général de l'Ontario

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, 2006 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, 2006 and the results of its operations and the changes in its net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

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Toronto, Ontario
September 13, 2006

Gary R. Peall, CA
Deputy Auditor General

OFFICE OF THE CHIEF ELECTION OFFICER - ELECTION FINANCES ACTStatement of Revenue and Expenses
For the year Ended March 31, 2006.

	2006 \$	(Restated) 2005 \$
Revenue		
Revenue from Province of Ontario	1,097,580	1,236,321
Amortization of deferred capital contributions (Note 3(B), 5)	3,592	421
	<u>1,101,172</u>	<u>1,236,742</u>
Expenses		
Administrative and Operating		
Salaries and employee benefits (Note 7)	598,159	553,982
Professional fees	143,490	163,615
Office supplies and expenses	78,051	68,917
Office rent	61,193	61,193
Telephone, mail and shipping	18,156	15,798
Other	4,279	548
Amortization	3,592	421
	<u>906,920</u>	<u>864,474</u>
Subsidies (Note 6)		
Campaign expenses		
- candidates	117,927	126,894
- parties	40,564	12,316
Audit fees:		
Annual returns		
- constituency associations	248,991	265,454
- parties	12,096	11,952
Campaign returns		
- candidates	26,930	4,420
- parties	14,703	11,242
- constituency associations	9,408	564
Leadership Contestants	—	5,376
	<u>470,619</u>	<u>438,218</u>
Total Expenses	<u>1,377,539</u>	<u>1,302,692</u>
Less: Anonymous and excess contributions received	<u>276,367</u>	<u>65,950</u>
Net Expenses	<u>1,101,172</u>	<u>1,236,742</u>
(Deficiency)/excess of Revenue over Expenses	<u>—</u>	<u>—</u>

See accompanying notes to financial statements.

OFFICE OF THE CHIEF ELECTION OFFICER - ELECTION FINANCES ACT

Balance Sheet

As at March 31, 2006.

	2006 \$	(Restated) 2005 \$
Assets		
Current		
Accounts receivable – consolidated revenue fund	697,010	807,619
Long-term accounts receivable – consolidated revenue fund	57,011	60,829
Capital assets (Note 4)	406,001	632
Total Assets	1,160,022	869,080
Liabilities		
Current		
Accounts payable and accrued liabilities	697,010	807,619
Accrued employee benefits obligation – long-term	57,011	60,829
Deferred capital contributions (Note 3(B), 5)	406,001	632
Total Liabilities	1,160,022	869,080

See accompanying notes to financial statements.



Chief Election Officer

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

Notes to Financial Statements

March 31, 2006.

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, 2006 was \$1,893,100 (2005 – \$5,769,300).

2. Significant Accounting Policies

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The significant accounting policies used to prepare these statements are summarized below.

(A) 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 & software	3 years
Furniture, fixtures and equipment	3 years

(B) REVENUE RECOGNITION – PROVINCIAL FUNDING

Revenue from the province is recognized in the same period as the underlying administrative and operating expenses and subsidies are incurred. As a result, Accounts payable and accrued liabilities are equal to the amount of Accounts receivable – consolidated revenue fund.

(C) REVENUE RECOGNITION – 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.

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

Notes to Financial Statements
March 31, 2006.

2. Significant Accounting Policies (Continued)

(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.

3. Changes in Accounting Policies

(A) LEGISLATIVE SEVERANCE AND COMPENSATED ABSENCES

In prior years, the Office did not record the liabilities pertaining to the legislative severance and unused compensated absences components of its employee future benefit costs because these liabilities had been determined and recognized by the province in its financial statements. While the province continues to accrue for these costs each year and to fund them annually when due, management has decided that it is appropriate to also recognize the liability for these costs in these financial statements.

(B) DEFERRED CAPITAL CONTRIBUTIONS

In prior years, the Office did not defer capital contributions received from the Province of Ontario to acquire capital asset because capital acquisitions were not significant. Starting this fiscal year, management has decided that it is appropriate to defer capital contributions and recognize the revenue over the same period as the expected life of the capital assets to which they relate in order to match revenues with expenses. As a result, the capital assets balance is equal to the deferred capital contributions balance at year-end.

These changes in accounting policies were implemented in the current year and have been applied retroactively. The effects of these changes are as follows:

OFFICE OF THE CHIEF ELECTION OFFICER - ELECTION FINANCES ACT

Notes to Financial Statements

March 31, 2006.

3. Changes in Accounting Policies (Continued)

	2005		
	Previously stated \$	Increase (Decrease) \$	Restated \$
Accounts receivable – consolidated revenue fund	774,991	32,628	807,619
Receivable – long-term	—	60,829	60,829
Accounts payable and accrued liabilities	774,991	32,628	807,619
Accrued benefits obligation – long-term	—	60,829	60,829
Deferred capital contributions	—	632	632
Net assets – invested in capital assets	632	(632)	—
Revenue from Province of Ontario	1,216,108	20,213	1,236,321
Amortization of deferred capital contributions	—	421	421
Salaries and employee benefits	533,769	20,213	553,982
(Deficiency)/excess of revenue over expenses	(421)	421	—

4. Capital Assets

Capital assets consists of the following:

	2006			2005
	Cost \$	Accumulated Amortization \$	Net Book Value \$	Net Book Value \$
Furniture, fixtures and equipment	3,197	2,004	1,193	632
Computer hardware and software	407,870	3,062	404,808	—
	411,067	5,066	406,001	632

Capital assets additions in the current fiscal year consist primarily of the Office's cost allocation by the Chief Election Officer for developing the Election Management System, which is expected to be completed in fiscal year 2008. Amortization of these development costs will begin when the system is completed.

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

Notes to Financial Statements
March 31, 2006.

5. Deferred Capital Contributions

Changes in the deferred capital contributions balance are as follows:

	2006	2005
	\$	\$
Balance, beginning of year	632	1,053
Additions during year	408,961	—
Amortization of deferred capital contributions	(3,592)	(421)
Balance, end of year	<u>406,001</u>	<u>632</u>

6. 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. Candidates in designated northern electoral districts may receive an additional \$7,840.
- 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.
- Audit fees for annual and campaign returns of each registered party to a maximum of \$1,344 per return.
- Audit fees for campaign returns of each candidate to a maximum of \$1,120 per return.
- Audit fees for campaign returns of each leadership contestant to a maximum of \$896 per return.

7. Employee Future Benefits

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 defined benefit plan accounting to this pension plan. The Office's contribution to the plan during the year for its employees was \$32,477 (2005 – \$25,905), which is included in salaries and employee benefits.

Post-retirement non-pension benefits are paid by the Ministry of Government Services and accordingly are not included in the Statement of Revenue and Expenses.

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

Notes to Financial Statements

March 31, 2006.

8. 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 its own use. The Office's share of the total minimum lease payments are as follows:

Year Ended March 31,	\$
2007	64,424
2008	64,424
2009	64,424
2010	60,260
2011	59,806
2012	59,806
2013	59,806
2014	59,806
2015	59,806
2016	<u>9,968</u>
	<u>562,530</u>

9. 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.

APPENDIX A

Registered political parties as of December 31, 2006.

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 Ontario 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 A CONTINUED

Requests to register the name of a new political party during 2006.

Date of Chief Election Officer Decision	Name Requested	Abbreviation Requested	Chief Election Officer Decision
March 7, 2006	Citizens Response Party (A request from Fred Crawford)	None	Name: Acceptable Abbreviation: N/A
August 3, 2006	Animal Alliance Environment Voters Party of Ontario (A request from Liz White)	AAEV	Name: Acceptable Abbreviation: Acceptable
November 27, 2006	Prudent Operative Party (A request from Fanklin McKay)	POP	Name: Acceptable Abbreviation: Acceptable

APPENDIX B

Registered constituency association changes by party during 2006

PARTY NAME	NUMBER OF REGISTERED CONSTITUENCY ASSOCIATIONS	
	as at January 1, 2006	as at December 31, 2006
New Democratic Party of Ontario	103	78
Ontario Liberal Party	102	102
Progressive Conservative Party of Ontario	101	100
Communist Party of Canada (Ontario)	5	0
Ontario Libertarian Party	1	1
Freedom Party of Ontario	20	1
The Green Party of Ontario	76	33
Family Coalition Party of Ontario	24	20
Ontario Provincial Confederation of Regions Party	3	3
TOTAL	435	338

APPENDIX C

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

YEAR	ISSUE OF THE WRIT	POLLING DAY	CAMPAIGN FROM	PERIOD TO	COMMERCIAL ADVERTISING FROM	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 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 St. George-St. David Essex South	Feb. 22/93 Oct. 25/93	Apr. 1/93 Dec. 2/93	Feb. 22/93 Oct. 25/93	July 1/93 Mar. 2/94	Mar. 10/93 Nov. 10/93	Mar. 30/93 Nov. 30/93	Oct. 1/93 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 FROM	PERIOD TO	COMMERCIAL ADVERTISING FROM	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 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 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. 13/04
2005	By-election: Dufferin-Peel- Wellington-Grey Scarborough-Rouge River	Feb. 16/05 Oct. 26/05	Mar. 17/05 Nov. 24/05	Feb. 16/05 Oct. 26/05	June 17/05 Feb 24/06	Feb. 23/05 Nov. 2/05	Mar. 15/05 Nov. 22/05	Sept. 17/05 May 24/06
2006	By-elections: Nepean-Carleton Toronto-Danforth Whitby-Ajax Parkdale-High Park	Mar. 1/06 Aug. 16/06	Mar. 30/06 Sept. 14/06	Mar. 1/06 Aug. 16/06	Jun. 30/06 Dec. 14/06	Mar. 8/06 Aug. 23/06	Mar. 28/06 Sept. 12/06	Sept. 30/06 Mar. 14/07

Summary of financial data, as filed, extracted from registered political parties' 2006 annual financial statements:

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
STATEMENT OF REVENUE AND EXPENSES									
Revenue									
Net Contributions	22,084	410	69,304	30,237	95,352	1,048,478	15,152	2,838,620	1,795,750
Transfers	501	2,820	22,674	907	17,193	1,439,587	-	2,031,498	181,945
Other Income	-	18	1,856	250	539	344,143	62	209,865	722,035
TOTAL INCOME	22,585	3,248	93,834	31,394	113,084	2,832,208	15,214	5,079,983	2,699,730
Expenses									
Transfers	1,000	13	14,077	807	5,389	1,172,015	-	2,001,791	39,329
Other	19,546	420	66,711	31,771	95,940	4,597,232	13,232	2,830,262	4,503,464
TOTAL EXPENSES	20,546	433	80,788	32,578	101,329	5,769,247	13,232	4,832,053	4,542,793
EXCESS REVENUE OVER EXPENSES	2,039	2,815	13,046	(1,184)	11,755	(2,937,039)	1,982	247,930	(1,843,063)
Election Campaign Period Surplus (Deficit)	-	-	(887)	-	-	4,876,698	(365)	230,794	5,678,992
Adjusted Prior Period Surplus (Deficit)	1,601	4,616	64,047	685	10,067	(1,736,184)	16,923	(1,371,785)	(4,146,461)
Surplus (Deficit) as at December 31, 2006	3,640	7,431	76,206	(499)	21,822	203,475	18,540	(893,061)	(310,532)
Contribution Sources									
Individuals	22,084	410	69,004	30,187	92,512	733,818	14,802	2,487,923	1,125,950
Corporations	-	-	300	50	2,840	291,540	350	50,746	669,800
Trade Unions	-	-	-	-	-	23,120	-	299,951	-
TOTAL	22,084	410	69,304	30,362	95,352	1,048,478	15,152	2,838,620	1,795,750
Average Contribution									
Individuals	356	23	95	305	112	101	195	113	114
Corporations	-	-	150	50	947	1,088	350	1,692	965
Trade Unions	-	-	-	-	-	2,102	-	534	-
STATEMENT OF ASSETS AND LIABILITIES									
Assets									
TOTAL	4,640	7,469	76,206	952	22,897	2,309,613	22,880	473,426	661,889
Liabilities & Surplus									
Liabilities	1,000	38	-	1,451	1,075	2,106,138	4,340	1,366,487	972,421
Surplus(Deficit)	3,640	7,431	76,206	(499)	21,822	203,475	18,540	(893,061)	(310,532)
TOTAL	4,640	7,469	76,206	952	22,897	2,309,613	22,880	473,426	661,889

APPENDIX E

Summary of financial data, as filed, extracted from registered political parties' financial statements for the March 30, 2006
Nepean-Carleton, Toronto-Danforth, and Whitby-Ajax by-election campaign period:

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
STATEMENT OF REVENUE AND EXPENSES									
<u>Revenue</u>									
Net Contributions	-	-	-	-	-	1,566,923	-	219,070	2,765,058
Transfers	-	-	-	-	-	36,218	60	-	-
Other Income	-	-	-	-	-	233,663	-	-	-
TOTAL INCOME	-	-	-	-	-	1,836,804	60	219,070	2,765,058
<u>Expenses</u>									
Transfers	-	-	400	-	820	-	400	87,087	66,621
Expenses Subject to Limitation	-	-	-	-	-	101,364	-	46,520	12,980
Other	-	-	-	-	-	6,300	-	6,761	6,076
TOTAL EXPENSES	-	-	400	-	820	107,664	400	140,368	85,677
EXCESS REVENUE OVER EXPENSES									
Subsidy from Chief Election Officer	-	-	(400)	-	(820)	1,729,140	(340)	78,702	2,679,381
Campaign Period Surplus (Deficit)	-	-	(400)	-	(820)	1,743,170	(340)	82,141	10,592
Campaign Expense Limitation	188,010	188,010	188,010	188,010	188,010	188,010	188,010	188,010	188,010
<u>Contribution Sources</u>									
Individuals	-	-	-	-	-	423,455	-	186,890	1,208,173
Corporations	-	-	-	-	-	1,061,898	-	1,900	1,555,585
Trade Unions	-	-	-	-	-	81,570	-	30,280	1,300
TOTAL	-	-	-	-	-	1,566,923	-	219,070	2,765,058
<u>Average Contribution</u>									
Individuals	-	-	-	-	-	160	-	74	125
Corporations	-	-	-	-	-	1,487	-	950	1,752
Trade Unions	-	-	-	-	-	2,147	-	2,753	1,300

APPENDIX F

Summary of financial data, as filed, extracted from registered candidates' and constituency associations' financial statements March 30, 2006 Nepean-Carleton, Toronto-Danforth, and Whitby-Ajax by-election campaign period:

Party	Candidate	Income		Expenses		Expenses		Subsidy		Voters Eligible	Votes Received	Percentage	Popular Vote	
		Included	Excluded	With Transfers	Subject to the Limit	Subject to the Limit	Expended	Paid To Candidate	Paid To Auditor					
		\$	\$	\$	\$	\$	\$	\$	\$					
NEPEAN - CARLETON	NDP LAUREL GIBBONS	49,824	8,404	47,582	41,033	34,227	114,266	1,696	1,696	105,802	2,487	8.27%	30,073	
	LIB BRIAN J. FORD	33,793	17,200	53,515	42,589	39,160		7,832	1,792		9,455	31.44%		
	PCP LISA MACLEOD (MPP)	150,345	75,995	170,968	96,968	89,547		17,909	1,792		17,312	57.57%		
	FRE JURGEN VOLLRATH	-	-	-	-	-		-	-	-		73	0.24%	
	GPO PETER TRETTER	1,110	290	1,100	1,093	853		1,120	1,120		634	2.11%		
	IND JOHN C. TURMEL	-	-	-	-	-		-	-	-		112	0.37%	
		235,072	101,890	273,166	181,683	163,787		25,741	6,400		30,073	100%		
TORONTO - DANFORTH	NDP PETER TABUNS (MPP)	250,825	143,897	194,060	91,885	73,502	74,285	14,700	1,792	68,782	13,054	47.78%	27,322	
	LIB BEN CHIN	180,598	142,258	156,585	105,897	78,088		14,813	1,792		10,636	38.93%		
	PCP GEORGINA BLANAS	256	116	1,238	358	-		-	-		2,740	10.03%		
	FRE FRANZ CAUCHI	449	449	449	449	449		398	398		93	0.34%		
	GPO PAUL CHARBONNEAU	10,694	9,124	7,787	6,537	5,865		1,792	1,792		582	2.13%		
	FCP WIKTOR BOKOWSKI	200	-	200	200	-		110	110		104	0.38%		
CR-1 N/F	IND MEHMET ALI YAGIZ	-	-	-	-	-		1,044	1,044		50	0.18%		
	IND CAROL WIELHORSKI	N/F	-	-	-	-		-	-		63	0.23%		
		443,021	295,843	360,318	205,325	157,903		29,514	6,928		27,332	100%		
	WHITBY - AJAX	NDP JULIE GLADMAN	74,793	15,853	69,997	54,857	49,787	114,510	1,696	1,696	106,028	3,204	9.35%	34,269
		LIB JUDI LONGFIELD	37,553	27,890	33,674	27,768	22,013		4,403	1,792		14,529	42.40%	
		PCP CHRISTINE ELLIOT (MPP)	259,220	184,999	212,463	130,298	98,318		19,664	1,792		15,843	46.23%	
LTN MARTY GOBIN		500	100	500	440	230		1,120	1,120		87	0.25%		
FRE PAUL McKEEVER		-	-	-	-	-		-	-		197	0.57%		
GPO NICK BOILEAU		325	325	325	304	304		1,120	1,120		307	0.90%		
FCP VICTOR CARVALHO	200	-	200	200	-		110	110		102	0.30%			
	372,591	229,167	317,160	213,868	170,652		24,066	7,630		34,269	100%			

APPENDIX G

Summary of financial data, as filed, extracted from registered political parties' financial statements for the September 14, 2006 Parkdale - High Park by-election campaign period:

	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
STATEMENT OF REVENUE AND EXPENSES									
Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Contributions	-	-	-	-	-	1,984,307	636	156,607	2,780,515
Transfers	-	-	-	-	-	1,650	-	-	-
Other Income	-	-	-	-	-	281,600	-	-	-
TOTAL INCOME	-	-	-	-	-	2,267,557	636	156,607	2,780,515
Expenses									
Transfers	-	-	487	-	-	56,896	680	-	12,188
Expenses Subject to Limitation	-	-	-	-	-	-	-	-	3,500
Other	-	-	-	-	-	1,836	-	7,955	6,076
TOTAL EXPENSES	-	-	487	-	-	58,732	680	7,955	21,764
EXCESS REVENUE OVER EXPENSES	-	-	(487)	-	-	2,208,824	(44)	148,652	2,758,751
Subsidy from Chief Election Officer	-	-	-	-	-	-	-	-	3,500
Campaign Period Surplus (Deficit)	-	-	(487)	-	-	2,208,824	(44)	148,652	2,762,251
Campaign Expense Limitation	49,122	49,122	49,122	49,122	49,122	49,122	49,122	49,122	49,122
Contribution Sources									
Individuals	-	-	-	-	-	649,087	636	64,599	1,483,107
Corporations	-	-	-	-	-	1,184,875	-	-	1,295,548
Trade Unions	-	-	-	-	-	150,345	-	92,008	1,860
TOTAL	-	-	-	-	-	1,984,307	636	156,607	2,780,515
Average Contribution									
Individuals	-	-	-	-	-	219	318	88	139
Corporations	-	-	-	-	-	1,710	-	-	973
Trade Unions	-	-	-	-	-	1,978	-	7,078	620

APPENDIX H

Summary of financial data, as filed, extracted from registered candidates' and constituency associations' financial statements September 14, 2006 Parkdale - High Park by-election campaign period:

Party	Candidate	Income		Expenses		Expenses		Expenses		Subsidy		Eligible	Voters	Received	Percentage	Popular	Vote
		Included	Excluded	With Transfers	Excluded	Subject to The Limit	Expense Limit	Subsidy Paid to Candidate	Subsidy Paid To Auditor								
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$						
PARKDALE - HIGH PARK	NDP	130,077	77,293	137,930	85,183	70,915	79,182	14,183	1,792	73,317	11,677	41.04%	28,456				
	LIB	79,639	14,392	79,961	79,961	73,092		14,618	1,788		9,387	32.99%					
	PCP	63,202	35,759	83,628	61,663	57,474		11,495	1,792		4,921	17.29%					
	LTN	1,103	423	1,103	1,103	444			1,120		162	0.57%					
	FRE	-	-	-	-	-			207		111	0.39%					
	GPO	16,738	9,722	15,211	9,195	6,870			1,792		1,753	6.16%					
	FCP	487	487	487	487	-			120		367	1.29%					
	IND	-	-	-	-	-			-		78	0.27%					
		291,245	137,590	318,320	237,592	208,795		40,296	8,611		28,456	100%					

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