

Clarington

2022 Municipal Elections Compliance Audit Committee Agenda

Date: Wednesday, June 7, 2023

Time: 6:30 p.m.

Place: Council Chambers or Microsoft Teams
Municipal Administrative Centre
40 Temperance Street, 2nd Floor
Bowmanville, Ontario

Inquiries and Accommodations: For inquiries about this agenda, or to make arrangements for accessibility accommodations for persons attending, please contact: Michelle Chambers, Legislative Services Coordinator, at 905-623-3379, ext. 2101 or by email at mchambers@clarington.net.

Alternate Format: If this information is required in an alternate format, please contact the Accessibility Coordinator, at 905-623-3379 ext. 2131.

Cell Phones: Please ensure all cell phones, mobile and other electronic devices are turned off or placed on non-audible mode during the meeting.

June 7, 2023

- 1 Call to Order
- 2 Appointment of Chair
- 3 Disclosures of Pecuniary Interest
- 4 Matters of Business

4.1 Apparent Over Contribution of Individual Maximum by Albert Beausoleil

- 4.1.1 Statement by the Municipal Clerk
- 4.1.2 Opening Statement by the Chair
- 4.1.3 Delegation(s) by Contributor/Candidates/Agents/Witnesses

Granville Anderson, Candidate

Angela Anderson, Candidate Granville Anderson's Chief Financial Officer

- 4.1.4 Committee Deliberation

4.2 Apparent Over Contribution of Combined Maximum by Kirk Kemp

- 4.2.1 Statement by the Municipal Clerk
- 4.2.2 Opening Statement by the Chair
- 4.2.3 Delegation(s) by Contributor/Candidates/Agents/Witnesses

Kirk Kemp, Contributor (see attached submission, copies of cheques)

- 4.2.4 Committee Deliberation

- 5 Adjournment



2022 Clarington Municipal Elections

Municipal Clerk's Report to the Municipal Election Compliance Audit Committee

Identification of Contributors who Appear to Have Contravened the Municipal Elections Act

RE: Albert Beausoleil

May 15, 2023

Identification of Contributors who Appear to Have Contravened Background

The Municipal Elections Act (MEA)

Subsection 88.34(1) of the Municipal Elections Act (MEA) states that “the clerk shall review the contributions reported on the financial statements submitted by a candidate under Section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9”.

There is a similar section, 88.36(1), for contributor contraventions to Registered Third Party Advertisers. However, no third party advertisers registered in the Municipality of Clarington for the 2022 Municipal Elections.

The Municipal Clerk's Report

In accordance with subsection 88.34(2) and 88.36(2) of the MEA, this report shall constitute the Municipal Clerk's report identifying each contributor to a candidate for office on a council who appears to have contravened any of the contribution limits under section 88.9.

In accordance with subsection 88.34(3) and 88.36(3) of the MEA, separate reports will be created for each contributor who appears to have contravened the limits.

Potential Contraventions

The contravention may be “for exceeding the \$1200 per candidate limit or the \$5000 for total contributions to candidates on Clarington Council or a school board where the candidates were administered by the Municipality of Clarington”.

Timing

This report is coming forward because the deadline for filing by 2 p.m. on March 31, 2023, and the 2 p.m. May 1, 2023 “grace period filing date” have passed. However, candidates who have not yet submitted their financial statements still have an opportunity to submit their financial statements. As such, this report will only look at those candidates who have submitted prior to the 2 p.m. May 1, 2023 filing date.

If any financial statements are received after this date and prior to October 30, 2023, which, in the opinion of the Municipal Clerk, include contributions which appear to have contravened the limits, subsequent reports from the Municipal Clerk will be forwarded to the Municipal Election Compliance Audit Committee.

Contributors who appear to have Contravened

In accordance with subsection 88.34(2) of the MEA, please be advised that Albert Beausoleil appears to have contravened the contribution limits under section 88.9(1), by "exceeding the \$1,200 contribution limit to any one candidate in an election" by \$300 because of a contribution of \$1,500 to Granville Anderson, a candidate in the 2022 Clarington Municipal Elections.

The financial statements of the candidate, Granville Anderson, indicate the following regarding contributor, Albert Beausoleil:

Contribution received on 10/04/2022	\$1,200
Contribution received on 07/11/2022	\$1,500
<u>Amount Returned to Contributor 07/11/2022</u>	<u>\$1,200</u>
Total Overcontribution	\$300

Please find enclosed a copy of the candidate's financial statements.



June Gallagher, B.A., Dipl. MA
Municipal Clerk

Encl.



Ministry of Municipal Affairs
and Housing

**Financial Statement –
Auditor's Report Candidate – Form 4
*Municipal Elections Act, 1996 (Section 88.25)***

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY 2 0 2 2	MM 0 6	DD 0 8	to	YYYY 2 0 2 2	MM 1 2	DD 3 1
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Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
 Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Anderson

Given Name(s)

Granville

Office for Which the Candidate Sought Election

Regional Councillor

Ward Name or Number (if any)

Wards 1 and 2

Municipality

Clarington

Spending Limit

General

\$45,059.65

Parties and Other Expressions of Appreciation

\$14,425.80

Contribution Limit

Contributions from Candidate and Spouse

\$4,505.96

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

Box B: Declaration

I, Granville Anderson

, declare that to the best of my knowledge and

belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2023/03/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

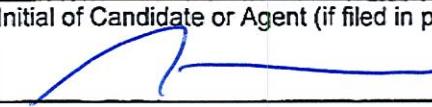
Time Filed

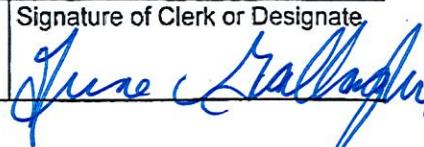
Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

2023/03/28

12:58pm





Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution Amount borrowed
\$
NA

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 47,419.24
Revenue from items \$25 or less	+ \$ _____
Sign deposit refund	+ \$ _____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ _____
Interest earned by campaign bank account	+ \$ _____
Other (provide full details)	+ \$ _____
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
Total Campaign Income (Do not include loan)	= \$ 47,419.24 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ _____
Advertising	+ \$ 7,750.04
Brochures/flyers	+ \$ 6,836.50
Signs (including sign deposit)	+ \$ 711.90
Meetings hosted	+ \$ 2,383.33
Office expenses incurred until voting day	+ \$ 9,092.31
Phone and/or internet expenses incurred until voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 5,850.00
Bank charges incurred until voting day	+ \$ 165.61
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	+ \$ _____
1. Travel reimbursements	+ \$ 1,565.45
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
Total Expenses subject to general spending limit	= \$ 34,355.14 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Party/Meetings after voting day	+ \$ 565.99
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2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	565.99 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	3,000.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	1,017.00
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	4,355.00
Bank charges incurred after voting day	+ \$	
Interest charged on loan after voting day	+ \$	102.50
Expenses related to recount	+ \$	
Expenses related to controversial election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)	+ \$	
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)	+ \$	
1. Travel	+ \$	240.71
2. Advertising	+ \$	4,795.22
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	13,510.43 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **48,431.56** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1,012.32 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	-1,012.32 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse

+ \$

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2)

+ \$

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

+ \$ 76.80

Total value of contributions exceeding \$100 per contributor

(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

+ \$ 50,142.44

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

- \$ 2,800.00

— \$

= \$ **47,419.24**

Total Amount of Contributions (record under Income in Box C)

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
		Total

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
				Total

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)

\$ 50,142.44 1B

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Abraham J Afana	2532 Concession Rd. 3, Bowmanville, O L1C 3K2	08/18/2022	1,200.00	
Deborah Mathias	3582 Morgans Rd., Newcastle, ON L1B 0S8	07/26/2022	600.00	
Lincoln Brown	31 Lansbury Dr., Scarborough, ON M1V 3J2	10/06/2022	1,000.00	
Aeseon Kim	2812 Trulls Rd., Courtice, ON L1E 2N3	10/04/2022	200.00	
Nam Soo Kim	86 Clarinda Dr., Willowdale, ON M2K 2V3	10/04/2022	500.00	
Wha Kim	86 Clarinda Dr., Willowdale, ON M2K 2V3	10/04/2022	300.00	
Albert Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	10/04/2022	1,200.00	
Yitzak N Thomas	305 Milner Avenue, Suite 916, Scarborough, ON M1B 3V4	06/09/2022	1,200.00	
Byron Kemp	4553 Middle Rd., Bowmanville, ON L1C 3K2	06/15/2022	1,000.00	
Sheila Kemp	201 Durham Regional Rd. 42, Newcastle, ON L1B 0T9	06/15/2022	1,000.00	
Kirk Kemp	201 Durham Regional Rd. 42, Newcastle, ON L1B 0T9	06/15/2022	1,000.00	
Eric Kemp	4553 Middle Rd., Bowmanville, ON L1C 3K2	06/15/2022	1,000.00	
Albert Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	07/11/2022	1,500.00	1,200.00
Silvio De Gasperis	270 Chrislea Road, Woodbridge, ON L4L 8A8	09/12/2022	750.00	
Geoffrey Reyes	44 Moynahan Cres., Ajax, ON L1Z 1P1	09/21/2022	250.00	
Kenneth B Rovinelli	1163 Old Post Drive, Oakville, ON L6M 1A5	09/20/2022	750.00	
Alana De Gasperis	600 Applewood Crescent, Vaughan, ON L4K 4B4	09/26/2022	750.00	
Thomas A Carr	295 Milverton Blvd, Toronto, ON M4J 1V8	10/07/2022	550.00	
Genoveffa Commissio	230 Twin Hills Cres, Woodbridge, ON L4H 0H4	10/06/2022	700.00	
Julian Degasperis	600 Applewood Crescent, Vaughan, ON L4K 4B4	10/18/2022	650.00	
Duncan Webster	15 Holyrod Ave., Oakville, ON L6K 2V4	10/06/2022	650.00	
Philip H Meretsky	121 King Street West, Suite 2150, Toronto, ON M5H 3T9	07/25/2022	1,200.00	

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Ramona Burgess	4199 Hwy 2 East, Newcastle, ON L1B 1L9	07/25/2022	1,200.00	
Sheila Meretsky	121 King Street West, Suite 2150, Toronto, ON M5H 3T9	07/25/2022	1,200.00	
Jason Meretsky	43 Hawarden Cres., Toronto ON M5P 1M8	07/25/2022	1,200.00	
Marion Greenberg	7 Strathearn Rd., York, ON M6C 1R2	10/23/2022	1,200.00	
Glenn Graff	69 Hillholm Road, Toronto, ON M5P 1M4	07/30/2022	1,200.00	
David Burgess	4199 Hwy 2 East, Newcastle, ON L1B 1L9	08/02/2022	1,200.00	
Jonas Meretsky	168 Lytton Blvd., Toronto, ON M4R 1L4	08/22/2022	1,200.00	
Corry Meretsky	43 Hawarden Cres., Toronto ON M5P 1M8	08/02/2022	1,200.00	
Matthew Pantalone	85 Ravensbourne Cres, Toronto, ON M9A 2B1	08/29/2022	1,200.00	
Steven Aaron Libfeld	12 Kereven St., Toronto, ON M5M 4J8	09/28/2022	1,000.00	
Al Libfeld	82 Arjay Crescent, Toronto, ON M2L 1C7	09/27/2022	1,000.00	
Robert Schickedanz	61 Lambert Road, Thornhill, ON L3T 7E5	08/15/2022	1,200.00	
Alexander Naghi	10 Byron Street, Ballantrae, ON L4A 7X3	08/29/2022	1,200.00	
Corina Schikendaz	61 Lambert Road, Thornhill, ON L3T 7E5	11/01/2022	1,200.00	
Clarita Schilendaz	61 Lambert Road, Thornhill, ON L3T 7E5	11/01/2022	1,200.00	
Adam Goldstein	10 Sulgrave Cres, North York, ON M2L 1W6	12/15/2022	1,200.00	
Jason Neely	383 Sammon Ave., East York, ON M4J 2A6	12/12/2022	1,200.00	
Edward Goldstein	76 Heathcote Ave, North York Ave, M2L 1Z2	12/07/2022	1,200.00	
Sally Sihm	311-3 Rowntree Road, Etobicoke, ON M9V 5G8	10/25/2022	500.00	
Dan Moulton	5337 Knoxville Rd., Port Hope, ON L1A 3V8	10/04/2022	500.00	
Lloyd Rang	119 Nelson St., Bowmanville, ON L1C 0A7	10/03/2022	200.00	
Mark Hoffman	36 Yewfield Cres., Toronto, ON M3B 2Y6	09/22/2022	1,200.00	
Mirza Beg	1101 Kingston Rd., Suite 260, Pickering, ON L1V 1B5	09/15/2022	750.00	

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Elizabeth Kelly	269 Sherwood Court, Oshawa, ON L1G 6P5	09/06/2022	412.26	
Ferdinando Longo	15 Barrington Place, Courtice, ON L1E 2K9	08/20/2022	1,030.18	
Domenic Tassone	146 Degrey Dr., Brampton, ON L6P 3X7	06/06/2022	2,500.00	1,300.00
Sally Sihm	311-3 Rowntree Road, Etobicoke, ON M9V 5G8	07/04/2022	300.00	
Hannu T. Halminen	290 Lake Rd., Bowmanville, ON L1C 4P8	06/27/2022	1,200.00	
Sonia Tassone	146 Degrey Dr., Brampton, ON L6P 3X7	12/28/2022	1,200.00	
Jeanie Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	10/27/2022	1,200.00	300.00

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

CPA, CA and LPA

Municipality

Ajax Ontario

Date (yyyy/mm/dd)
2023/03/21

Contact Information

Last Name or Single Name
Quadri

Given Name(s)
Karim, Kevin

Licence Number
375035

Address

Suite/Unit Number
Rear

Street Number
464

Street Name
Kingston Road West

Municipality
Ajax

Province
Ontario

Postal Code
L1T 3A3

Telephone Number
905-404-9316

Email Address
kevinq@qsllp.ca

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

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

Report is attached

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

Quadri & Smith LLP CPA's

Independent Audit Report

To The Municipal Town Clerk and
Granville Anderson, Municipal Election Candidate

We have audited the accompanying financial statements of the campaign for Granville Anderson, Municipal Election Candidate, which comprise the Statement of campaign income and expenses and calculation of Surplus or Deficit for the period from June 8, 2022 to December 31, 2022. These financial statements have been prepared by the candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Candidates are responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing

Quadri & Smith LLP CPA's

Independent Audit Report (Continued)

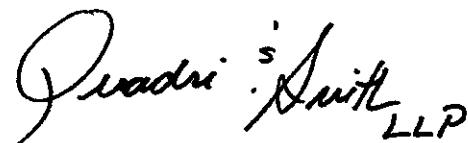
procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of Granville Anderson campaign, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the income and expenses for the campaign period from June 8, 2022 to December 31, 2022 and the calculation of surplus or deficit in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

Emphasis of Matter

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

A handwritten signature in black ink that reads "Quadri & Smith LLP". The signature is fluid and cursive, with "Quadri" and "Smith" connected by a horizontal line, and "LLP" written below "Smith".

Quadri & Smith LLP CPA's
Licensed Public Accountants

Ajax ON.
March 21, 2023



2022 Clarington Municipal Elections

Municipal Clerk's Report to the Municipal Election Compliance Audit Committee

Identification of Contributors who Appear to Have Contravened the Municipal Elections Act

RE: Kirk Kemp

May 15, 2023

Identification of Contributors who Appear to Have Contravened

Kirk Kemp

Background

The Municipal Elections Act (MEA)

Subsection 88.34(1) of the Municipal Elections Act (MEA) states that “the clerk shall review the contributions reported on the financial statements submitted by a candidate under Section 88.25 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.9”.

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The Municipal Clerk's Report

In accordance with subsection 88.34(2) and 88.36(2) of the MEA, this report shall constitute the Municipal Clerk's report identifying each contributor to a candidate for office on a council who appears to have contravened any of the contribution limits under section 88.9.

In accordance with subsection 88.34(3) and 88.36(3) of the MEA, separate reports will be created for each contributor who appears to have contravened the limits.

Potential Contraventions

The contravention may be “for exceeding the \$1200 per candidate limit or the \$5000 for total contributions to candidates on Clarington Council or a school board where the candidates were administered by the Municipality of Clarington”.

Timing

This report is coming forward because the deadline for filing by 2 p.m. on March 31, 2023, and the 2 p.m. May 1, 2023 “grace period filing date” have passed. However, candidates who have not yet submitted their financial statements still have an opportunity to submit their financial statements. As such, this report will only look at those candidates who have submitted prior to the 2 p.m. May 1, 2023 filing date.

May 15, 2023

If any financial statements are received after this date and prior to October 30, 2023, which, in the opinion of the Municipal Clerk, include contributions which appear to have contravened the limits, subsequent reports from the Municipal Clerk will be forwarded to the Municipal Election Compliance Audit Committee.

Contributors who appear to have Contravened

In accordance with subsection 88.34(2) of the MEA, please be advised that Kirk Kemp appears to have contravened the contribution limits under section 88.9(4), by “exceeding the \$5000 contribution limit to two or more candidates for office on the same council or local board by \$1500” by contributing a total of \$6500 over seven candidates for Clarington Council.

Candidate's Name	Contribution Amount
Granville Anderson	\$1000
Adrian Foster	\$1000
Janice Jones	\$1000
Joe Neal	\$1000
Corinna Traill	\$1000
Willie Woo	\$500
Margaret Zwart	\$1000
TOTAL	\$6500

Please find attached a copy of the above candidates' financial statements.



June Gallagher, B.A., Dipl. MA
Municipal Clerk

Encl.



Ministry of Municipal Affairs
and Housing

**Financial Statement –
Auditor's Report Candidate – Form 4
*Municipal Elections Act, 1996 (Section 88.25)***

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY 2 0 2 2	MM 0 6	DD 0 8	to	YYYY 2 0 2 2	MM 1 2	DD 3 1
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Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
 Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Anderson

Given Name(s)
Granville

Office for Which the Candidate Sought Election
Regional Councillor

Ward Name or Number (if any)
Wards 1 and 2

Municipality
Clarington

Spending Limit

General
\$45,059.65

Parties and Other Expressions of Appreciation
\$14,425.80

Contribution Limit

Contributions from Candidate and Spouse
\$4,505.96

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

Box B: Declaration

I, Granville Anderson

, declare that to the best of my knowledge and

belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2023/03/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/28	12:58 pm		

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution Amount borrowed
\$
NA

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 47,419.24
Revenue from items \$25 or less	+ \$ _____
Sign deposit refund	+ \$ _____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ _____
Interest earned by campaign bank account	+ \$ _____
Other (provide full details)	+ \$ _____
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Campaign Income (Do not include loan) = \$ **47,419.24** C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ _____
Advertising	+ \$ 7,750.04
Brochures/flyers	+ \$ 6,836.50
Signs (including sign deposit)	+ \$ 711.90
Meetings hosted	+ \$ 2,383.33
Office expenses incurred until voting day	+ \$ 9,092.31
Phone and/or internet expenses incurred until voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 5,850.00
Bank charges incurred until voting day	+ \$ 165.61
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	+ \$ _____
1. Travel reimbursements	+ \$ 1,565.45
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Expenses subject to general spending limit = \$ **34,355.14** C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Party/Meetings after voting day	+ \$ 565.99
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2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	565.99 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	3,000.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	
Office expenses incurred after voting day	+ \$	1,017.00
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	4,355.00
Bank charges incurred after voting day	+ \$	
Interest charged on loan after voting day	+ \$	102.50
Expenses related to recount	+ \$	
Expenses related to controversial election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)	+ \$	
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)	+ \$	
1. Travel	+ \$	240.71
2. Advertising	+ \$	4,795.22
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses not subject to spending limits	= \$	13,510.43 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **48,431.56** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1,012.32 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	-1,012.32 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse

+ \$

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2)

+ \$

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

Total value of contributions exceeding \$100 per contributor

(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

+ \$ 50,142.44

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

- \$ 2,800.00

169

Total Amount of Contributions (record under Income in Box C)

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
		Total

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
				Total

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)

§ 50,142.44 1B

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Abraham J Afana	2532 Concession Rd. 3, Bowmanville, O L1C 3K2	08/18/2022	1,200.00	
Deborah Mathias	3582 Morgans Rd., Newcastle, ON L1B 0S8	07/26/2022	600.00	
Lincoln Brown	31 Lansbury Dr., Scarborough, ON M1V 3J2	10/06/2022	1,000.00	
Aeseon Kim	2812 Trulls Rd., Courtice, ON L1E 2N3	10/04/2022	200.00	
Nam Soo Kim	86 Clarinda Dr., Willowdale, ON M2K 2V3	10/04/2022	500.00	
Wha Kim	86 Clarinda Dr., Willowdale, ON M2K 2V3	10/04/2022	300.00	
Albert Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	10/04/2022	1,200.00	
Yitzak N Thomas	305 Milner Avenue, Suite 916, Scarborough, ON M1B 3V4	06/09/2022	1,200.00	
Byron Kemp	4553 Middle Rd., Bowmanville, ON L1C 3K2	06/15/2022	1,000.00	
Sheila Kemp	201 Durham Regional Rd. 42, Newcastle, ON L1B 0T9	06/15/2022	1,000.00	
Kirk Kemp	201 Durham Regional Rd. 42, Newcastle, ON L1B 0T9	06/15/2022	1,000.00	
Eric Kemp	4553 Middle Rd., Bowmanville, ON L1C 3K2	06/15/2022	1,000.00	
Albert Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	07/11/2022	1,500.00	1,200.00
Silvio De Gasperis	270 Chrislea Road, Woodbridge, ON L4L 8A8	09/12/2022	750.00	
Geoffrey Reyes	44 Moynahan Cres., Ajax, ON L1Z 1P1	09/21/2022	250.00	
Kenneth B Rovinelli	1163 Old Post Drive, Oakville, ON L6M 1A5	09/20/2022	750.00	
Alana De Gasperis	600 Applewood Crescent, Vaughan, ON L4K 4B4	09/26/2022	750.00	
Thomas A Carr	295 Milverton Blvd, Toronto, ON M4J 1V8	10/07/2022	550.00	
Genoveffa Commissio	230 Twin Hills Cres, Woodbridge, ON L4H 0H4	10/06/2022	700.00	
Julian Degasperis	600 Applewood Crescent, Vaughan, ON L4K 4B4	10/18/2022	650.00	
Duncan Webster	15 Holyrod Ave., Oakville, ON L6K 2V4	10/06/2022	650.00	
Philip H Meretsky	121 King Street West, Suite 2150, Toronto, ON M5H 3T9	07/25/2022	1,200.00	

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Ramona Burgess	4199 Hwy 2 East, Newcastle, ON L1B 1L9	07/25/2022	1,200.00	
Sheila Meretsky	121 King Street West, Suite 2150, Toronto, ON M5H 3T9	07/25/2022	1,200.00	
Jason Meretsky	43 Hawarden Cres., Toronto ON M5P 1M8	07/25/2022	1,200.00	
Marion Greenberg	7 Strathearn Rd., York, ON M6C 1R2	10/23/2022	1,200.00	
Glenn Graff	69 Hillholm Road, Toronto, ON M5P 1M4	07/30/2022	1,200.00	
David Burgess	4199 Hwy 2 East, Newcastle, ON L1B 1L9	08/02/2022	1,200.00	
Jonas Meretsky	168 Lytton Blvd., Toronto, ON M4R 1L4	08/22/2022	1,200.00	
Corry Meretsky	43 Hawarden Cres., Toronto ON M5P 1M8	08/02/2022	1,200.00	
Matthew Pantalone	85 Ravensbourne Cres, Toronto, ON M9A 2B1	08/29/2022	1,200.00	
Steven Aaron Libfeld	12 Kereven St., Toronto, ON M5M 4J8	09/28/2022	1,000.00	
Al Libfeld	82 Arjay Crescent, Toronto, ON M2L 1C7	09/27/2022	1,000.00	
Robert Schickedanz	61 Lambert Road, Thornhill, ON L3T 7E5	08/15/2022	1,200.00	
Alexander Naghi	10 Byron Street, Ballantrae, ON L4A 7X3	08/29/2022	1,200.00	
Corina Schikendaz	61 Lambert Road, Thornhill, ON L3T 7E5	11/01/2022	1,200.00	
Clarita Schilendaz	61 Lambert Road, Thornhill, ON L3T 7E5	11/01/2022	1,200.00	
Adam Goldstein	10 Sulgrave Cres, North York, ON M2L 1W6	12/15/2022	1,200.00	
Jason Neely	383 Sammon Ave., East York, ON M4J 2A6	12/12/2022	1,200.00	
Edward Goldstein	76 Heathcote Ave, North York Ave, M2L 1Z2	12/07/2022	1,200.00	
Sally Sihm	311-3 Rowntree Road, Etobicoke, ON M9V 5G8	10/25/2022	500.00	
Dan Moulton	5337 Knoxville Rd., Port Hope, ON L1A 3V8	10/04/2022	500.00	
Lloyd Rang	119 Nelson St., Bowmanville, ON L1C 0A7	10/03/2022	200.00	
Mark Hoffman	36 Yewfield Cres., Toronto, ON M3B 2Y6	09/22/2022	1,200.00	
Mirza Beg	1101 Kingston Rd., Suite 260, Pickering, ON L1V 1B5	09/15/2022	750.00	

Name	Full Address	Date Received	Amount Received	Amount Returned to contributor
Elizabeth Kelly	269 Sherwood Court, Oshawa, ON L1G 6P5	09/06/2022	412.26	
Ferdinando Longo	15 Barrington Place, Courtice, ON L1E 2K9	08/20/2022	1,030.18	
Domenic Tassone	146 Degrey Dr., Brampton, ON L6P 3X7	06/06/2022	2,500.00	1,300.00
Sally Sihm	311-3 Rowntree Road, Etobicoke, ON M9V 5G8	07/04/2022	300.00	
Hannu T. Halminen	290 Lake Rd., Bowmanville, ON L1C 4P8	06/27/2022	1,200.00	
Sonia Tassone	146 Degrey Dr., Brampton, ON L6P 3X7	12/28/2022	1,200.00	
Jeanie Beausoleil	24 Doncaster Cres, Newcastle, ON L1B 1E8	10/27/2022	1,200.00	300.00

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

CPA, CA and LPA

Municipality Ajax Ontario	Date (yyyy/mm/dd) 2023/03/21
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Contact Information

Last Name or Single Name Quadri	Given Name(s) Karim, Kevin	Licence Number 375035
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Address

Suite/Unit Number Rear	Street Number 464	Street Name Kingston Road West
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Municipality Ajax	Province Ontario	Postal Code L1T 3A3
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Telephone Number 905-404-9316	Email Address kevinq@qsllp.ca
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Quadri & Smith LLP CPA's

Independent Audit Report

To The Municipal Town Clerk and
Granville Anderson, Municipal Election Candidate

We have audited the accompanying financial statements of the campaign for Granville Anderson, Municipal Election Candidate, which comprise the Statement of campaign income and expenses and calculation of Surplus or Deficit for the period from June 8, 2022 to December 31, 2022. These financial statements have been prepared by the candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Candidates are responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing

Quadri & Smith LLP CPA's

Independent Audit Report (Continued)

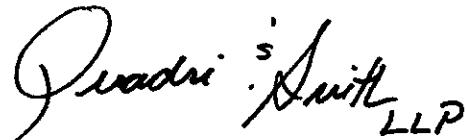
procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of Granville Anderson campaign, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the income and expenses for the campaign period from June 8, 2022 to December 31, 2022 and the calculation of surplus or deficit in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

Emphasis of Matter

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

A handwritten signature in black ink that reads "Quadri & Smith LLP". The signature is fluid and cursive, with "Quadri" and "Smith" connected by a horizontal line. "LLP" is written in a smaller, separate font at the end.

Quadri & Smith LLP CPA's
Licensed Public Accountants

Ajax ON.
March 21, 2023



Ministry of Municipal Affairs
and Housing

**Financial Statement –
Auditor's Report Candidate – Form 4
Municipal Elections Act, 1996 (Section 88.25)**

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY 2 0 2 2	MM 0 5	DD 0 2	to	YYYY 2 0 2 2	MM 1 2	DD 3 1
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Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
 Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Foster	Given Name(s) Adrian Stanley John
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
Municipality Clarington	
Spending Limit General \$70,346.45	Contribution Limit Contributions from Candidate and Spouse \$22,287.40

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

Box B: Declaration

I, Adrian Foster, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Adrian Foster

Signature of Candidate

2022/03/22

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/28	Time Filed 1:14pm	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate  Jane Gallagher
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed
NA	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 68,130.96
Revenue from items \$25 or less	+ \$
Sign deposit refund	+ \$ 220.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$
Interest earned by campaign bank account	+ \$
Other (provide full details)	
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Campaign Income (Do not include loan) = \$ 68,350.96 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ 1,557.00
Advertising	+ \$ 27,533.53
Brochures/flyers	+ \$ 4,867.48
Signs (including sign deposit)	+ \$ 9,086.82
Meetings hosted	+ \$ 1,324.70
Office expenses incurred until voting day	+ \$ 131.84
Phone and/or internet expenses incurred until voting day	+ \$ 2,036.93
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 12,347.00
Bank charges incurred until voting day	+ \$ 1,224.00
Interest charged on loan until voting day	+ \$ 0.09
Other (provide full details)	
1. Canada Post	+ \$ 6,458.68
2. Storage Unit	+ \$ 716.99
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Expenses subject to general spending limit = \$ 67,285.06 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Petro Can Gift Cards	+ \$ 500.00
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2. Victory Party	+ \$ 1,224.00
3.	+ \$ _____
4.	+ \$ _____
5.	+ \$ _____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$ 1,724.00 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$ 2,000.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$ _____
Office expenses incurred after voting day	+ \$ _____
Phone and/or internet expenses incurred after voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$ _____
Bank charges incurred after voting day	+ \$ 12.90
Interest charged on loan after voting day	+ \$ _____
Expenses related to recount	+ \$ _____
Expenses related to controversial election	+ \$ _____
Expenses related to compliance audit	+ \$ _____
Expenses related to candidate's disability (provide full details)	+ \$ _____
1.	+ \$ _____
2.	+ \$ _____
3.	+ \$ _____
4.	+ \$ _____
5.	+ \$ _____
Other (provide full details)	+ \$ _____
1.	+ \$ _____
2.	+ \$ _____
3.	+ \$ _____
4.	+ \$ _____
5.	+ \$ _____
Total Expenses not subject to spending limits	= \$ 2,012.90 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 71,021.96 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$ -2,671.00 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$ _____
Surplus (or deficit) for the campaign	= \$ -2,671.00 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse + \$ 500.00

Contributions in goods and services from candidate and spouse

(include value listed in Table 1 and Table 2) + \$ 1,826.96

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

+ \$ 500.00

+ \$ 1,826.96

+ \$ 154.00

Total value of contributions exceeding \$100 per contributor

(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

+ \$ 66,850.00

- \$ 1,200.00

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

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Total Amount of Contributions (record under Income in Box C)

= \$ 68 130 96 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
SEE LISTING	SEE LISTING		66,850.00	1,200.00
Total		66,850.00		

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 66,850.00 1B

2022 Adrian Foster Campaign Contributions Schedule 1

Deposit Date	Name	Address	Amount
July 7	Kirk Kemp	3622 Lakeshore Rd., Newcastle, ON L1B 0K2	\$1,000
July 7	Byron Kemp	4553 Middle Rd., Bowmanville, ON L1C 6R6	\$1,000
July 7	Eric Kemp	4553 Middle Rd., Bowmanville, ON L1C 6R6	\$1,000
Aug 29	Ibi Biesenthal	1 Progress Dr Courtice, ON L1E 2T3	\$1,200
Aug 29	Fred Biesenthal	1 Progress Dr Courtice, ON L1E 2T3	\$1,200
Aug 29	Veronika Igracki	2078 Rundle Rd S Bownamille, ON L1C 6X8	\$1,200
Aug 29	Juanita Spears	16 Southway Dr., Bowmanville, ON L1C 1C5	\$50
Aug 29	Abraham Alfara	2532 Concession Rd 3, Bowmanville, ON L1C 0W8	\$1,200
Aug 29	Sheila Kemp	3622 Lakeshore Rd., Newcastle, ON L1B 0K2	\$1,000
Sep 13	Edward Goldstein	76 Heathcote Ave., Toronto, ON M2L 1Z2	\$1,200
Sept 13	Michael Mclean	6800 Country Lane Whitby, ON L1M 1N7	\$1,200
Sept 13	Russel White	5400 Yonge St., #401 North York, ON M2N 5R5	\$1,200
Sept 15	Simon Lysyk	71 Southwood St, Oshawa, ON L1G 6L6	\$1,000
Sept 15	Maxsym Lysyk	71 Southwood St Oshawa, On L1G 6L6	\$1,000
Sept 15	Dr Gary Polonsky	6 Whitecliffe Crt., Courtice, ON L1E 1T1	\$100
Sept 15	Gordon Wallace	9 Chester Lane, Newcastle, ON L1B 1E5	\$1,200
Sept 29	David Gray	3185 16 th Sideroad King City ON L7B 1A3	\$500
Sept 29	Geoffrey Reyes	44 Moynahan Cres., Ajax, ON L1Z 1P1	\$500
Sept 29	Kenneth Rovinelli	1163 Old Post Dr., Oakville, ON L6M1A5	\$1,000
Sept 29	Silvio DeGasperis	270 Chrislea Rd., Woodbridge, ON L4L 8A8	\$1,000
Sept 29	Alana DeGasperis	600 Applewood Cres., Vaughan, ON L4K 4B4	\$1,000
Sept 29	William Kelly	344 Northglen Blvd., Bowmanville L1C 7E2	\$500
Sept 29	Michael Freedman	20 Gordon Rd., Toronto, ON M2P 1E1	\$1,200
Oct 24	Robert Schickedanz	61 Lambert Rd., Thornhill, ON L3T 7E5	\$1,200
Oct 24	Al Libfeld	1815 Ironside Manor, #1, Pickering, ON L1W 3W9	\$1,200
Oct 24	Alexander Naghi	10 Byron St., Ballantree, ON L4A 2Y7	\$1,200
Oct 24	Steven Libfeld	12 Kereven St., Toronto, ON M5M 4J8	\$1,200
Dec 31	Sigale Goldstein	10 Sulgrave Cres., Toronto, ON M2L 1W6	\$1,200
Sept 13	Adam Goldstein	10 Sulgrave Cres., Toronto, ON M2L 1W6	\$1,200 (Refunded Dec 31, 2022)

Adrian Foster Online Campaign Contributions

Schedule 2

Date	Name	Address	City	Province	Postal Code	Gross Contribution
2022-09-30	Ted Paulsen	53 Chipperfield Cres	Whitby	Ontario	L1R 1P3	500.00
2022-09-27	Mike Kopansky	30 Baseball Place Unit 1506	Toronto	Ontario	M4M 0E8	1200.00
2022-09-27	Brian Rutherford	173 Celina Street	Oshawa	Ontario	L1H 4N3	1.00
2022-09-27	Michael Hackenberger	350 king street east	Bowmanville	Ontario	L1C 6b9	1200.00
2022-09-26	Majid Hamid	302 Pinehurst drive	Oakville	Ontario	L6J 4X3	1200.00
2022-09-23	Adrian Foster	2 Found Crt	Courtice	Ontario	L1E 2V2	500.00
2022-09-23	Brian Rutherford	173 Celina Street	Oshawa	Ontario	L1H 4N3	1.00
2022-09-22	Roger Bouma	127 Riverside Drive South	Oshawa	Ontario	L1H 6P1	250.00
2022-09-21	John Peters	6 Odlum Street	Hampton	Ontario	L0B 1J0	1200.00
2022-09-21	Robert Verwey	3350 Brookfield Court	Columbus	Ontario	L1H 0C9	900.00
2022-09-16	Lloyd Rang	119 Nelson Street	Bowmanville	Ontario	L1C 0A7	500.00
2022-09-16	Richard Rondeau	96 Cawkers Cove	Port Perry	Ontario	L9L 2C9	1200.00
2022-09-16	Shawn Rondeau	15 indian way	port perry	Ontario	L9L 2C9	1200.00
2022-09-12	Satish Thakkar	3 VALLEYCREEK DRIVE	BRAMPTON	Ontario	L6P 2C2	1200.00
2022-09-07	Andrew Allison	547 Algonquin Trail	Kemble	Ontario	N0H 1S0	500.00
2022-09-06	Elizabeth Kelly	269 Sherwood Court	Oshawa	Ontario	L1G 6P5	500.00
2022-09-04	Brian Rutherford	173 Celina Street	Oshawa	Ontario	L1H 4N3	1.00
2022-09-03	Lori Halvorson	Unit 52 1430 Gord Vinson Ave	Courtice	Ontario	L1E 0J6	1200.00
2022-09-02	Scott Jeffery	1200 Airport Blvd.	oshawa	Ontario	L1J 8P5	1200.00
2022-09-01	Sara Defina	26 Mountcharles Cres	Maple	Ontario	L6A 2J8	1200.00
2022-09-01	Lawson Gay	4182 Liberty St. N.	Bowmanville	Ontario	L1C 3K6	1000.00
2022-09-01	Matthew Pantalone	50 Ridgevalley Cres.	Etobicoke	Ontario	M9A 3J6	1200.00
2022-09-01	Jenne Wilches	42 Hollowgrove Blvd.	Brampton	Ontario	L6P 1B1	1200.00
2022-09-01	Jessica DiPronio	17 Humbershed Cres.	Bolton	Ontario	L7E 2X2	1200.00
2022-09-01	Edmond Vanhaverbeke	29 Caroline St E,	Newcastle	Ontario	L1B 1C4	1200.00
2022-09-01	AUDREY MACINNIS	23 Lorne Yeo Crt	Bowmanville On	Ontario	L1C 5E9	1200.00
2022-09-01	Jamie MacInnis	23 Lorne Yeo Crt	Bowmanville	Ontario	L1C 5E9	1200.00
2022-08-29	Heidi Stephenson	43 Elmer Adams Drive	Courtice	Ontario	L1E 0G5	1200.00
2022-08-24	Ferdinando Longo	15 Barrington Place	Courtice	Ontario	L1E 2K9	1200.00
2022-08-24	Paul Anthony Di Iulio	52 Mike Boshevski Court	Aurora	Ontario	L4G 3G7	1200.00
2022-08-23	Jill Richardson	#4- 365 Lakebreeze Dr	Clarington	Ontario	L1B 0C5	500.00
2022-08-23	Nicholas Fidei	11 Riverside Blvd	Thornhill	Ontario	L4J 1H4	1200.00
2022-08-16	Graham Hill	2918 Solina road	Bowmanville	Ontario	L1C 6Z2	1200.00
2022-08-15	Domenic Tassone	146 DeGrey Drive	Brampton	Ontario	L6P 3X7	1200.00
2022-08-12	Paul Halminen	288 Beaver St. S	Newcastle	Ontario	L1B 1C3	1200.00
2022-08-11	Steve Brough	4404 Concession Rd 1	Newcastle	Ontario	L1B 0E4	1200.00
2022-08-05	Karen Halminen	3283 Concession Rd 7	Orono	Ontario	L0B 1M0	1200.00
2022-08-05	Hannu Halminen	3283 Concession Rd 7	Orono	Ontario	L0B 1M0	1200.00
2022-07-26	Ronald Collis	11 Burk Court	Bowmanville	Ontario	L1C 3V7	100.00
2022-07-26	Brian Rutherford	173 Celina Street	Oshawa	Ontario	L1H 4N3	1.00
2022-09-26	Laurie Baird	1405 unit 4 Highway 2	Courtice	Ontario	L1E 2J6	1200.00
2022-09-26	Derek Baird	1405 unit 4 Highway 2	Courtice	Ontario	L1E 2J6	1200.00

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor
CPA, CA, LPA

Municipality Ajax	Date (yyyy/mm/dd) 2023/03/22
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Contact Information

Last Name or Single Name Quadri	Given Name(s) Karim, Kevin	Licence Number 375035
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Address

Suite/Unit Number Back	Street Number 464	Street Name Kingston Road West
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Municipality Ajax	Province Ontario	Postal Code L1T 3A3
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Telephone Number 905-404-9316	Email Address kevingq@qslip.ca
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Quadri & Smith LLP CPA's

Independent Audit Report

To The Municipal Town Clerk and
Adrian Foster, 2022 Municipal Election Candidate

We have audited the accompanying financial statements of the campaign for Adrian Foster, 2022 Municipal Election Candidate, which comprise the Statement of campaign income and expenses and calculation of Surplus or Deficit for the period from May 2, 2022 to December 31, 2022. These financial statements have been prepared by the candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Candidates are responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing

Quadri & Smith LLP CPA's

Independent Audit Report (Continued)

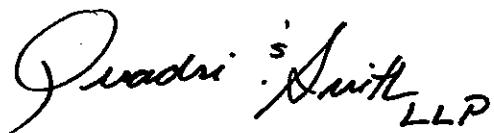
procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of the candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the income and expenses for the campaign period from May 2, 2022 to December 31, 2022 and the calculation of surplus or deficit in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

Emphasis of Matter

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

A handwritten signature in black ink that reads "Quadri & Smith LLP". The signature is fluid and cursive, with "Quadri" and "Smith" connected by a horizontal line, and "LLP" written below "Smith".

Quadri & Smith LLP CPA's
Licensed Public Accountants

Ajax ON.
March 22, 2023

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY	MM	DD	YYYY	MM	DD											
	2	0	2	2	0	5	1	6	to	2	0	2	3	0	1	0	3

Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
 Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Jones

Given Name(s)

Janice

Office for Which the Candidate Sought Election

Regional Councillor

Ward Name or Number (if any)

1 & 2

Municipality

Clarington

Spending Limit

General

\$45,059.65

Parties and Other Expressions of Appreciation

\$4,505.96

Contribution Limit

Contributions from Candidate and Spouse

\$14,425.80

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

Box B: Declaration

I, Janice Jones

, declare that to the best of my knowledge and

belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/27

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/27	3:14 pm.	JJ.	

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ <u>18,170.00</u>
Revenue from items \$25 or less	+ \$ _____
Sign deposit refund	+ \$ <u>150.00</u>
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ _____
Interest earned by campaign bank account	+ \$ _____
Other (provide full details)	+ \$ _____
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Campaign Income (Do not include loan)

= \$ 18,320.00 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ _____
Advertising	+ \$ <u>3,433.37</u>
Brochures/flyers	+ \$ <u>4,796.25</u>
Signs (including sign deposit)	+ \$ <u>7,433.13</u>
Meetings hosted	+ \$ _____
Office expenses incurred until voting day	+ \$ _____
Phone and/or internet expenses incurred until voting day	+ \$ <u>250.00</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____
Bank charges incurred until voting day	+ \$ <u>47.37</u>
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	+ \$ _____
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Expenses subject to general spending limit = \$ 15,960.12 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. _____ + \$ _____

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse + \$ 7,500.00

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2) + \$ 250.00

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

Total value of contributions exceeding \$100 per contributor

(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

Total Amount of Contributions (record under Income in Box C)

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
				Total

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Lee Harris	302 Oak Park Ave, Toronto, ON M4C 4N5	2022/05/23	1,200.00	
Yitzak N Thomas	305 Milner Avenue, Suite 916, Scarborough ON M1B 3V4	2022/06/06	1,200.00	
Kirk Kemp	201 Regional Road 42, Newcastle, ON L1B 0T9	2022/06/15	1,000.00	
Marilyn Fleming	68 Athabasca St, Oshawa, ON L1H 7H6	2022/08/17	500.00	
Rocco & Irene Pantalone	291 Edgeley Blvd. Suite 1, Concord ON L4K 3Z4	2022/08/31	1,200.00	
Jeanne Winters	95 Perry Ave, Hampton ON L0B 1J0	2022/09/12	150.00	
Suzanne & Dietmar Reiner	35 Darlington Blvd. Courtice, ON L1E 2J8	2022/09/24	300.00	
John Mutton	112 Duke St. Bowmanville, ON L1C 2W2	2022/09/30	1,200.00	
Marion Greenbert	7 Strathearn Rd. York, ON M6C 1R2	2022/10/03	1,000.00	
Alan Greenbert	2345 Yonge St. Suite 804, Toronto ON M4P 2E5	2022/10/11	1,000.00	
Bart Hawkins Kreps	50 West Beach Rd, Bowmanville, ON L1C 7B6	2022/10/19	150.00	
Absar Beg	415 Sheppard Ave, Pickering ON L1V 1E6	2022/10/06	1,000.00	
Total				9,900.00

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Dave Cachia	46 Kingswood Dr. Courtice ON L1E 1G3	Website/IT	2022/10/01	500.00

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
			Total	500.00

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 10,400.00 **1B**

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

Chartered Professional Accountant

Municipality

Clarington

Date (yyyy/mm/dd)

2023/03/20

Contact Information

Last Name or Single Name

Hurmizi

Given Name(s)

Sam

Licence Number

1-16359

Address

Suite/Unit Number

309

Street Number

18

Street Name

Crown Steel Drive

Municipality

Markham

Province

ON

Postal Code

L3R 9X8

Telephone Number

905-944-0444

Email Address

samh@smca.ca

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

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

Report is attached

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



SHCPA Professional Corporation
18-309 Crown Steel Drive
Markham ON, L3R 9X8

Tel: (905) 944-0444
Fax: (905) 489-2770
www.smca.ca

INDEPENDENT AUDITOR'S REPORT

PURSUANT TO SECTION 88.25 OF THE MUNICIPAL ELECTIONS ACT, 1996

To City Clerk and Returning Officer, Municipality of Clarington

Qualified Opinion

I have audited the Financial Statement- (Form 4) of **Janice Jones**, Candidate, for the campaign period from May 16, 2022, to January 3, 2023, relating to the election held on October 24, 2022, including Box C: Statement of Campaign Income & Expense and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by **Janice Jones**, the Candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the records as described in the Basis of Qualified Opinion paragraph, these accompanying financial statements present fairly, in all material respects, the income and expenses of the campaign period from May 16, 2022, to January 3, 2023, and the calculation of surplus or deficit in accordance with the accounting treatment described by the section 88.22 of Municipal Elections Act 1996.

Basis for Qualified Opinion

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of **Janice Jones**, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit

Basis of Accounting

Without modifying our qualified opinion, I draw attention to the fact that the financial statement is prepared to assist the Candidate to meet the requirements of the Municipal Elections Act, 1996, and as a result, the financial statement may not be suitable for another purpose.

Responsibilities of Candidate and Those Charged with Governance for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of section 88.25 of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Canadite's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- I also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Markham, Ontario

March 21, 2023

SHCPA Professional Corporation

*Authorized to practice public accounting by
The Chartered Public Accountants of Ontario*



Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY	MM	DD	YYYY	MM	DD											
	2	0	2	2	0	5	1	8	to	2	0	2	2	1	2	3	1

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

Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Neal	Given Name(s) Joe	
Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)	
Municipality Clarington		
Spending Limit General \$70,346.45	Parties and Other Expressions of Appreciation \$7,034.64	Contribution Limit Contributions from Candidate and Spouse \$22,287.40

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

Box B: Declaration

I, Joe Neal, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Joseph Neal

Joseph Neal (Mar 27, 2023 10:13 EDT)

Signature of Candidate

Mar 27, 2023

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/27	Time Filed 4:20 pm.	Initial of Candidate or Agent (if filed in person) K5	Signature of Clerk or Designate
---------------------------------------	------------------------	--	-------------------------------------

Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution

Amount borrowed
\$**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 34,008.00
Revenue from items \$25 or less	+ \$
Sign deposit refund	+ \$ 190.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$
Interest earned by campaign bank account	+ \$
Other (provide full details)	+ \$
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Campaign Income (Do not include loan)

= \$ 34,198.00 C1

EXPENSES (Note: Include the value of contributions of goods and services)**1. Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ 1,808.00
Advertising	+ \$ 7,916.00
Brochures/flyers	+ \$ 10,566.63
Signs (including sign deposit)	+ \$ 8,748.18
Meetings hosted	+ \$
Office expenses incurred until voting day	+ \$ 1,899.15
Phone and/or internet expenses incurred until voting day	+ \$ 1,954.16
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$
Bank charges incurred until voting day	+ \$ 199.02
Interest charged on loan until voting day	+ \$
Other (provide full details)	+ \$
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Expenses subject to general spending limit = \$ 33,091.14 C2**2. Expenses subject to spending limit for parties and other expressions of appreciation**

1.	+ \$ 127.70
----	-------------

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

Total Expenses subject to spending limit for parties and other expressions of appreciation = \$ 127.70 C3

3. Expenses not subject to spending limits

Accounting and audit + \$ 2,260.00

Cost of fundraising events/activities (list details in Part IV of Schedule 2) + \$

Office expenses incurred after voting day + \$

Phone and/or internet expenses incurred after voting day + \$

Salaries, benefits, honoraria, professional fees incurred after voting day + \$

Bank charges incurred after voting day + \$ 26.25

Interest charged on loan after voting day + \$

Expenses related to recount + \$

Expenses related to controversial election + \$

Expenses related to compliance audit + \$

Expenses related to candidate's disability (provide full details)

1. + \$

2. + \$

3. + \$

4. + \$

5. + \$

Other (provide full details)

1. + \$

2. + \$

3. + \$

4. + \$

5. + \$

Total Expenses not subject to spending limits = \$ 2,286.25 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 35,505.09 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 - C5) + \$ -1,307.09 D1

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign - \$

Surplus (or deficit) for the campaign = \$ -1,307.09 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse + \$ 18,000.00

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2) + \$ 2,308.00

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

Total value of contributions exceeding \$100 per contributor

(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions

Contributions paid or payable to the donor from anonymous sources exceeding \$25

Total Amount of Contributions (record under Income in Box C)

+ \$ 18,000.00

+ \$ 2,308.00

+ \$ 250.00

+ \$ 13,650.00

-\$ 200.00

III \$ 34 008.00

= \$ 34,008.00 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Cell Phone and Internet Useage	2022/06/30	100.00
Cell Phone and Internet Useage	2022/07/31	100.00
Cell Phone and Internet Useage	2022/08/31	100.00
Cell Phone and Internet Useage	2022/09/30	100.00
Cell Phone and Internet Useage	2022/10/24	100.00
Total		500.00

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Kirk Kemp	201 Regional Rd. 42 Newcastle ON L1B 0T9	2022/07/08	1,000.00	
Lee Harris	302 Oak Park Avenue Toronto ON M4C 4N5	2022/07/08	1,200.00	
David Smegal	33 Marmot Ave. Spruce Grove AB	2022/07/08	200.00	200.00
Chris Neal	5207 Solina Road, Clarington, ON	2022/07/20	1,200.00	
Gary Neal	5207 Solina Road, Clarington, ON	2022/07/20	500.00	
Brian Smegal	104 Galt Avenue Toronto ON M4M 2Z3	2022/07/24	400.00	
Mark Smegal	870 Traddles Ave. Oshawa ON L1K 1N8	2022/07/21	200.00	
Marilyn Fleming	68 Athabasca Street Oshawa ON L1H 7H6	2022/08/04	500.00	
Tony Vander baaren	9 Pineview Brockville, ON K6V 6K3	2022/08/22	500.00	
Niko Anastassakis	3883 Tooley Road Clarington ON L1E 2G8	2022/08/25	500.00	
Jill Foley	997 Harmony Rd. N. Oshawa ON L1H 7K5	2022/08/25	1,200.00	
Kevin Mara	10 Thornbury St. Courtice ON L1E 2B9	2022/08/30	750.00	
Cheryl Kreisz	83 Lewis Drive Orillia ON L3V 7R8	2022/09/13	1,000.00	
Frank Kreisz	83 Lewis Drive Orillia ON L3V 7R8	2022/09/13	1,000.00	
Nebe Tamburro	23 Rustlewood Ave Bethany, ON LOA 1A0	2022/09/21	400.00	
Lucy Rekker	2264 Highway 2 Clarington ON L1C 3K7	2022/09/21	1,000.00	
Dietmar Reiner	35 Darlington Blvd Courtice ON	2022/10/10	300.00	
Darryl Marcoux	9 Thornbury Street Courtice ON L1E 2B9	2022/10/31	800.00	
		Total	12,650.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Dave Cachia	46 Kingswood Drive Courtice ON L1E 1G3	Web site development and hosting	2022/10/24	1,000.00

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
				Total <u>1,000.00</u>

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 13,650.00 **1B**

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor**Chartered Professional Accountant, Chartered Accountant**

Municipality Markham	Date (yyyy/mm/dd) 2023/03/27
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Contact Information

Last Name or Single Name Cao	Given Name(s) Weihan	Licence Number 3-31707
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Address

Suite/Unit Number 18	Street Number 455	Street Name Cochrane Drive
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Municipality Markham	Province Ontario	Postal Code L3R 9R3
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Telephone Number 905-604-1570	Email Address dcao@lcaaccounting.com
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Independent Auditor's Report

To Joe Neal (the "Candidate")

Opinion

We have audited the accompanying Form 4 Statement of Campaign Income and Expenses of the Joe Neal Mayor Campaign 2022 (the "Campaign") for the period from May 18, 2022 to December 31, 2022 (the "financial statements"). The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the results of the Campaign's operations for the period from May 18, 2022 to December 31, 2022 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs.

Basis for Qualified Opinion

Due to the nature of the transactions inherent in organizations of this type, the completeness of various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, our audit verification of income and expenses was limited to the amounts recorded in the records of the Joe Neal Mayor Campaign 2022 for the period from May 18, 2022 to December 31, 2022. Consequently, we were not able to determine whether any adjustments might be necessary to income, expenses, assets, liabilities or deficit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence

that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Basis of Accounting and Restriction on Use

We draw attention to the fact that the financial statements are prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs, which describe the basis of accounting. The financial statements are prepared to assist the management of the Campaign to comply with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Campaign, the Candidate and the Ministry of Municipal Affairs and should not be used by parties other than the management of the Campaign, the Candidate and the Ministry of Municipal Affairs.

LCA Professional Corporation

Chartered Professional Accountant

Authorized to practise public accounting by the Chartered Professional Accountants of Ontario

March 27, 2023

Markham, Ontario



Ministry of Municipal Affairs
and Housing

**Financial Statement –
Auditor's Report Candidate – Form 4
Municipal Elections Act, 1996 (Section 88.25)**

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	2	0	2	2	MM	0	8	1	9	DD	to
------	---	---	---	---	----	---	---	---	---	----	----

YYYY	2	0	2	2	MM	1	2	3	1	DD
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Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)

Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Traill	Given Name(s) Corinna
------------------------------------	--------------------------

Office for Which the Candidate Sought Election Local Councillor Ward 3	Ward Name or Number (if any) Ward 3
---	--

Municipality Clarington	
----------------------------	--

Spending Limit General \$16,698.55	Parties and Other Expressions of Appreciation \$1,669.85	Contribution Limit Contributions from Candidate and Spouse \$7,752.60
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Corinna Traill, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2023/03/28

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 10:58am	Initial of Candidate or Agent (if filed in person) C.T.	Signature of Clerk or Designate
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Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution
NA

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 14,347.20
Revenue from items \$25 or less	+ \$
Sign deposit refund	+ \$
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$
Interest earned by campaign bank account	+ \$
Other (provide full details)	
1. Bank account promotional rebate	+ \$ 400.00
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$
Total Campaign Income (Do not include loan)	= \$ 14,747.20 C1

EXPENSES (Note: Include the value of contributions of goods and services)**1. Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ 1,325.00
Advertising	+ \$ 7,142.14
Brochures/flyers	+ \$ 1,729.41
Signs (including sign deposit)	+ \$ 425.00
Meetings hosted	+ \$
Office expenses incurred until voting day	+ \$ 394.76
Phone and/or internet expenses incurred until voting day	+ \$
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$
Bank charges incurred until voting day	+ \$ 7.50
Interest charged on loan until voting day	+ \$
Other (provide full details)	
1. Voter contact	+ \$ 1,097.50
2. Washers and screws	+ \$ 90.20
3. Flyer delivery	+ \$ 1,400.00
4.	+ \$
5.	+ \$
6.	+ \$
Total Expenses subject to general spending limit	= \$ 13,611.51 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Victory Meal/Party/Appreciation	+ \$ 589.47
------------------------------------	-------------

2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$ 589.47 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$ 393.52
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$
Office expenses incurred after voting day	+ \$ 60.00
Phone and/or internet expenses incurred after voting day	+ \$
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$
Bank charges incurred after voting day	+ \$ 31.51
Interest charged on loan after voting day	+ \$
Expenses related to recount	+ \$
Expenses related to controversial election	+ \$
Expenses related to compliance audit	+ \$
Expenses related to candidate's disability (provide full details)	+ \$
1. Travel	+ \$ 61.19
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
Other (provide full details)	+ \$
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
Total Expenses not subject to spending limits	= \$ 546.22 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **14,747.20 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$ D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– \$
Surplus (or deficit) for the campaign	= \$ D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$ 2.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 1,415.20
Total value of contributions not exceeding \$100 per contributor	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$ _____
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4)	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$ 13,430.00
Less: Ineligible contributions paid or payable to the contributor	- \$ 500.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ _____
Total Amount of Contributions (record under Income in Box C)	= \$ 14,347.20 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Washers and screws	2022/09/10	90.20
Total		90.20

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Signs	2018/12/31			1,000.00
Posts	2018/12/31			250.00
T-Shirts	2018/12/31			75.00
Total				1,325.00

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See attached listing	See attached listing		13,430.00	500.00
Total			13,430.00	

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 13,430.00 1B

Contribution Listing

Name	Full Address	Amount Received	Amount Returned
KIRK KEMP	4553 MIDDLE ROAD BOWMANVILLE, ON, L1C3K2	\$1000.00	0
FERD LONGO	15 BARRINGTON PLACE COURTICE, ON, L1E2K8	\$200.00	0
DAVID GRAY	3185 16 TH SIDEROAD KING CITY, ON, L7B1A3	\$250.00	0
KENNETH B ROVINELLI	1163 OLD POST DRIVE OAKVILLE, ON, L6M1A5	\$300.00	0
EVELYN ANDREWS	1371 DOBBIN AVE PETERBOROUGH, ON, K9J 6B1	\$200.00	0
JAY STRASSER	207 WESTON ROAD, TORONTO, ON, M6N 4Z3	\$600.00	0
LAWSON GAY	55 KING ST E, BOWMANVILLE ON L1C1N4	\$250.00	0
STEVE HENNESSEY	2265 BOWNAMNVILLE AVE BOWMANVILLE, ON, L1C6W9	\$400.00	0
JOHN DONALD BARBER	19 REAN DRIVE SUITE 704 NORTH YORK ON M2K0A4	\$500.00	0
EMILY MOULTON	5337 KNOXVILLE RD PORTHOPE, ON, L1A 3V8	\$1200.00	0
PAT FLETCHER	112 DUKE ST BOWMANVILLE, ON L1C2W2	\$1200.00	0
JOHN MUTTON	112 DUKE ST BOWMANVILLE, ON L1C 2W2	\$1200.00	0
JILLIAN MAYHEW	85 BROOKING ST. BOWMANVILLE, ON, L1C 5L4	\$30.00	0
AL LIBFELD	1815 IRONSTONE MANOR UNIT 1, PICKERING,ON, L1W3W9	\$500.00	0
ROBERT SCHICKEDANZ	61 LAMBERT ROAD THORNHILL,ON, L3T7E5	\$1200.00	0
ANTHONY VALELA	406-56 THE ESPLANADE TORONTO,ON, M5E1A7	\$1200.00	0
STEVEN LIBFELD	12 KEREVEN ST TORONTO, ON, M5M 4J8	\$500.00	0
JAMES HALE	4349 CONCESSION RD 4 ORONO, ON L0B 1M0	\$1200.00	
LARISA TRAILL	2280 IVY HILL DRIVE, COMMERCE TOWNSHIP, MICHIGAN, 48382-5122, USA (returned)	\$500.00	\$500.00
ALAN GREENBERG	3901-2181 YONGE STREET, TORONTO, ONTARIO, M4S 3H7	\$1000.00	
CORINNA TRAILL	4012 HIGHWAY 2, NEWCASTLE, ON, L1B 0P6	\$82.00	\$80.00
TOTAL		\$12932.00	

CT. March 31/2023
1:34 pm
replacement
page.

[Signature]

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

CPA, CA, LPA

Municipality Ajax	Date (yyyy/mm/dd) 2023/03/28
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Contact Information

Last Name or Single Name Quadri	Given Name(s) Karim Kevin	Licence Number 375035
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Address

Suite/Unit Number Rear	Street Number 464	Street Name Kingston Road
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Municipality Ajax	Province Ontario	Postal Code L1T 3A3
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Telephone Number 905-404-9316	Email Address keving@qslip.ca
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Independent Audit Report

To The Municipal Town Clerk and
Corinna Traill, Municipal Election Candidate

We have audited the accompanying financial statements of the campaign for Corinna Traill, Municipal Election Candidate, which comprise the Statement of campaign income and expenses and calculation of Surplus or Deficit for the period from August 19, 2022 to December 31, 2022. These financial statements have been prepared by the candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Candidates are responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and

Independent Audit Report (Continued)

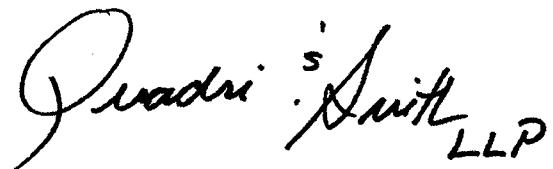
disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of the candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the income and expenses for the campaign period from August 19, 2022 to December 31, 2022 and the calculation of surplus or deficit in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

Emphasis of Matter

The Municipal Elections Act, 1996 does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

A handwritten signature in black ink that reads "Quadri & Smith LLP". The signature is fluid and cursive, with "Quadri" and "Smith" connected by a horizontal line, and "LLP" written below "Smith".

Quadri & Smith LLP CPA's
Licensed Public Accountants

Ajax ON.
March 28, 2023

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY	MM	DD	YYYY	MM	DD
	2	0	2	2	0	6
	1	5		2	1	2
				3	1	

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

Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name
Woo

Given Name(s)
Willie

Office for Which the Candidate Sought Election
Regional Councillor

Ward Name or Number (if any)
Wards 3 & 4

Municipality
Clarington

Spending Limit

27,786.80

General
\$5,215.32

27,786.80
Parties and Other Expressions of Appreciation
\$1,279.80

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

Contribution Limit

10,361.60

Contributions from Candidate and Spouse
\$1,655.32

Box B: Declaration

I, Willie Woo

, declare that to the best of my knowledge and

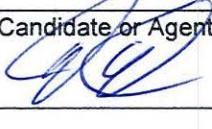
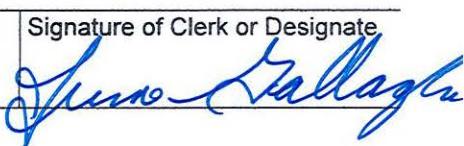
belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/31	9:27am		

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution _____ Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 4,255.32
Revenue from items \$25 or less	+ \$ 960.00
Sign deposit refund	+ \$ _____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$ _____
Interest earned by campaign bank account	+ \$ _____
Other (provide full details)	+ \$ _____
1.	+ \$ _____
2.	+ \$ _____
3.	+ \$ _____
4.	+ \$ _____
5.	+ \$ _____
6.	+ \$ _____

Total Campaign Income (Do not include loan) = \$ **5,215.32** C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ 655.32
Advertising	+ \$ 1,999.32
Brochures/flyers	+ \$ 600.62
Signs (including sign deposit)	+ \$ _____
Meetings hosted	+ \$ 235.80
Office expenses incurred until voting day	+ \$ 45.13
Phone and/or internet expenses incurred until voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____
Bank charges incurred until voting day	+ \$ 6.75
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	+ \$ _____
1.	+ \$ _____
2.	+ \$ _____
3.	+ \$ _____
4.	+ \$ _____
5.	+ \$ _____
6.	+ \$ _____

Total Expenses subject to general spending limit = \$ **3,542.94** C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. **Expression of Appreciation Post Election** + \$ **1,279.80**

2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Total Expenses subject to spending limit for parties and other expressions of appreciation			= \$ 1,279.80 C3

3. Expenses not subject to spending limits

Accounting and audit	+	\$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+	\$	
Office expenses incurred after voting day	+	\$	
Phone and/or internet expenses incurred after voting day	+	\$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+	\$	
Bank charges incurred after voting day	+	\$	4.50
Interest charged on loan after voting day	+	\$	
Expenses related to recount	+	\$	
Expenses related to controversial election	+	\$	
Expenses related to compliance audit	+	\$	
Expenses related to candidate's disability (provide full details)			
1.	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Other (provide full details)			
1.	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Total Expenses not subject to spending limits			= \$ 4.50 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **4,827.24** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+	\$	388.08 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	-	\$	388.08
Surplus (or deficit) for the campaign	=	\$	D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse

+ \$ 1,000.00

**Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2)**

+ \$ 655.32

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

+ \$

Total value of contributions exceeding \$100 per contributor
(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

+ \$ 2,600.00

Less: Ineligible contributions paid or payable to the contributor

Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

—

- 8 -

= \$ 4,255.32 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
		Total

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Lawn Signs	2010/08/04	Lakefront Graphics 2679 Lake Shore Blvd. W. Etobicoke, ON M8V 1G6	129	655.32
Total				655.32

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse

(Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
				Total

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)

\$ 2,600.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

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

= \$ _____

Part II – Other revenue deemed a contribution

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

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

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

= \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C)

= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

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

= \$ _____

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

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

Professional Designation of Auditor

Municipality		Date (yyyy/mm/dd)
Contact Information		
Last Name or Single Name		Given Name(s)
Address		Province
Suite/Unit Number	Street Number	Street Name
Municipality		Postal Code
Telephone Number	Email Address	

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

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

Report is attached

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

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)	YYYY	MM	DD	YYYY	MM	DD
	2 0 2 2	0 7	2 6	to	2 0 2 3	0 1 1 1

Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
 Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Zwart	Given Name(s) Margaret
Office for Which the Candidate Sought Election Local Councillor	Ward Name or Number (if any) 4

Municipality
Clarington

Spending Limit General \$16,088.25	Parties and Other Expressions of Appreciation \$324.69	Contribution Limit Contributions from Candidate and Spouse \$7,374.60
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

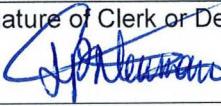
I, Margaret Zwart, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate



Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/02/03	10:18 am	mz	

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 8,554.13
Revenue from items \$25 or less	+ \$
Sign deposit refund	+ \$ 250.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$
Interest earned by campaign bank account	+ \$
Other (provide full details)	
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Campaign Income (Do not include loan) = \$ 8,804.13 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$ 2,309.85
Advertising	+ \$ 1,466.74
Brochures/flyers	+ \$ 1,568.44
Signs (including sign deposit)	+ \$ 2,760.34
Meetings hosted	+ \$
Office expenses incurred until voting day	+ \$ 53.97
Phone and/or internet expenses incurred until voting day	+ \$ 292.10
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$
Bank charges incurred until voting day	+ \$ 28.00
Interest charged on loan until voting day	+ \$
Other (provide full details)	
1.	+ \$
2.	+ \$
3.	+ \$
4.	+ \$
5.	+ \$
6.	+ \$

Total Expenses subject to general spending limit = \$ 8,479.44 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Election Day Party	+ \$ 324.69
-----------------------	-------------

2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Total Expenses subject to spending limit for parties and other expressions of appreciation			= \$ <u>324.69</u> C3

3. Expenses not subject to spending limits

Accounting and audit	+	\$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+	\$	
Office expenses incurred after voting day	+	\$	
Phone and/or internet expenses incurred after voting day	+	\$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+	\$	
Bank charges incurred after voting day	+	\$	
Interest charged on loan after voting day	+	\$	
Expenses related to recount	+	\$	
Expenses related to controversial election	+	\$	
Expenses related to compliance audit	+	\$	
Expenses related to candidate's disability (provide full details)			
1.	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Other (provide full details)			
1.	+	\$	
2.	+	\$	
3.	+	\$	
4.	+	\$	
5.	+	\$	
Total Expenses not subject to spending limits			= \$ <u>C4</u>

Total Campaign Expenses (C2 + C3 + C4) = \$ 8,804.13 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 – C5)

+ \$ m7, 0 D1

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign

– \$ 0

Surplus (or deficit) for the campaign

= \$ 0 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse + \$ 1,161.72

Contributions in goods and services from candidate and spouse
(include value listed in Table 1 and Table 2) + \$ 2,309.85

Total value of contributions not exceeding \$100 per contributor

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).

+ \$ 1,161.72

+ \$ 2,309.85

Total value of contributions exceeding \$100 per contributor

Total value of contributions exceeding \$100 per
(from line 1B; list details in Table 3 and Table 4)

- Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).

+ \$ 50.00

Less: Ineligible contributions paid or payable to the contributor

+ \$ 5,032.56

Contributions paid or payable to the clerk, including contributions

from anonymous sources exceeding \$25

- \$

Total Amount of Contributions (record under Income in Box C)

= \$ 8,554.13 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
		Total

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Additional information is listed on separate supplementary attachment, if completed manually.

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

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Simpson, Helen & Tom	2249 Brownsdale Rd. Newcastle, ON L1B 1L9	2022/08/26	200.00	
Kemp, Kirk	3647 Lakeshore Rd., Newcastle, ON L1B1L9	2022/08/26	1,000.00	
Richardson, Jill	4-365 Lakebreeze, Dr., Newcastle, ON L1B 1C3	2022/08/30	300.00	
Eastman, Dave	323 Mill St., Newcastle, ON L1B 1C3	2022/09/01	100.00	
Kufta, Joyce	208 Shipway Ave., Newcastle, ON L1B 1M9	2022/09/08	200.00	
Ward, Richard	37 Monck St., Kendal, ON L0A 1E0	2022/09/27	750.00	
Bracken, Wendy	41 Lillian Cr. Newcastle, ON L1B 1G3	2022/09/27	100.00	
Total from Attachment 1			1,650.00	
		Total	4,300.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 5,032.56 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

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

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

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

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

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

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

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

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

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

Professional Designation of Auditor

Municipality	Date (yyyy/mm/dd)	
Contact Information		
Last Name or Single Name	Given Name(s)	Licence Number
Address		
Suite/Unit Number	Street Number	Street Name
Municipality	Province	Postal Code
Telephone Number	Email Address	

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

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

Report is attached

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

Part II Table 1 Cont'd:

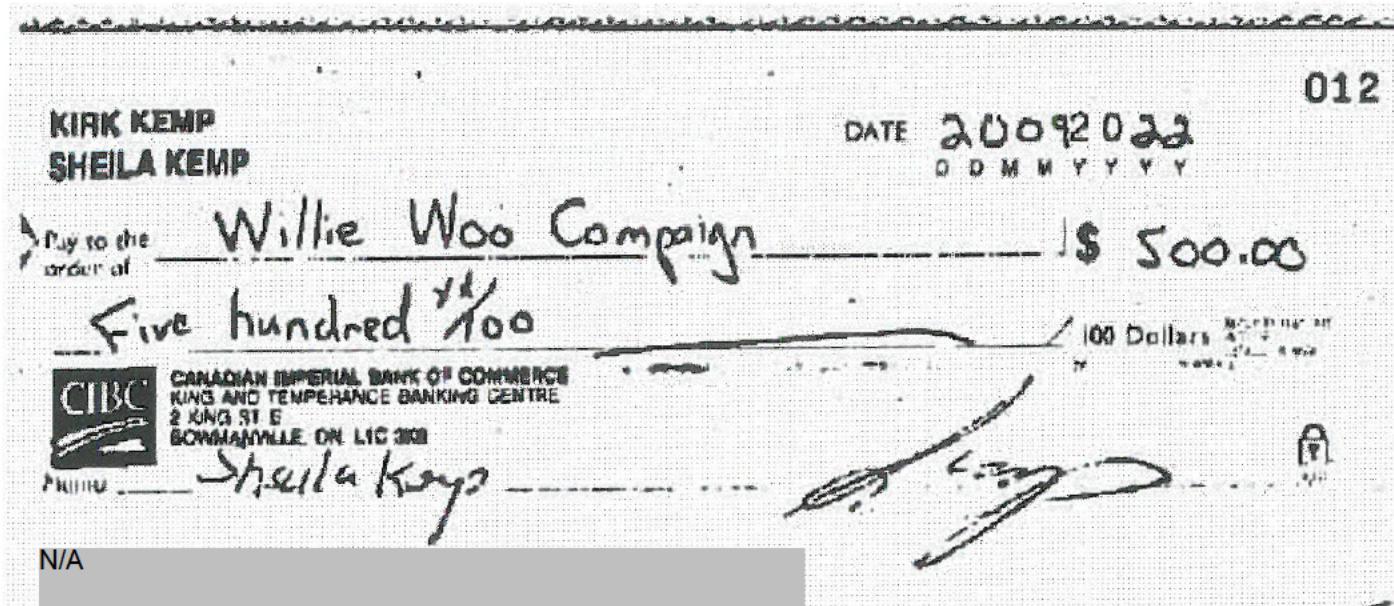
Khaliq, Abdul	1725 Thornton Rd. N		
	Oshawa, ON L1L 0P7	2022/10/17	\$500.00
Hale, Jim	4579 Conc. Rd. 3		
	Newtonville, ON L0A 1J0	2022/10/24	300.00
McKenzie, Maria	4555 Conc. Rd. 4		
	Newtonville, ON L0A 1J0	2022/09/29	250.00
McKenzie, Brian	4555 Conc. Rd. 4		
	Newtonville, ON L0A 1J0	2022/09/29	500.00
Hosin, Ron	41 Lillian Cr		
	Newcastle, ON L1B 1G3	2022/09/27	100.00
Total Contributions from individuals other than candidate or spouse		<u>\$1,650.00</u>	



N/A

Cheque Amount
\$500.00

Transaction Date:
Oct 20, 2022



N/A

Printer ID # 1014

Endorsement - Signature or Stamp

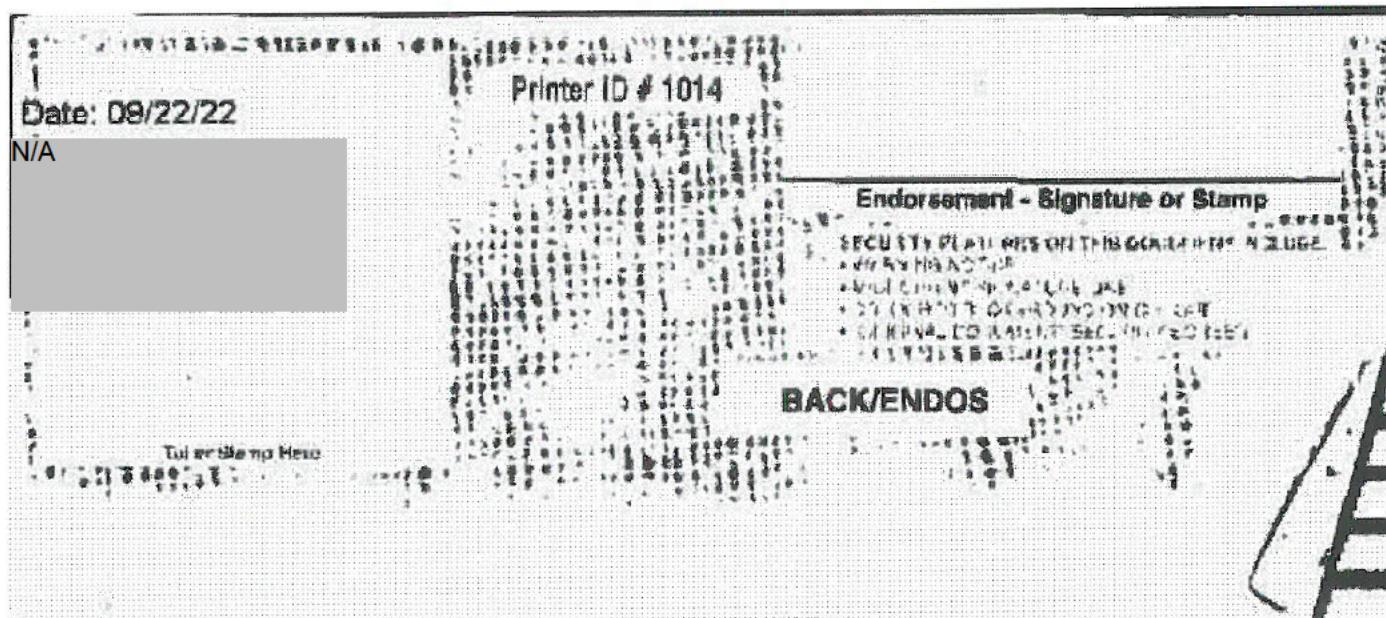
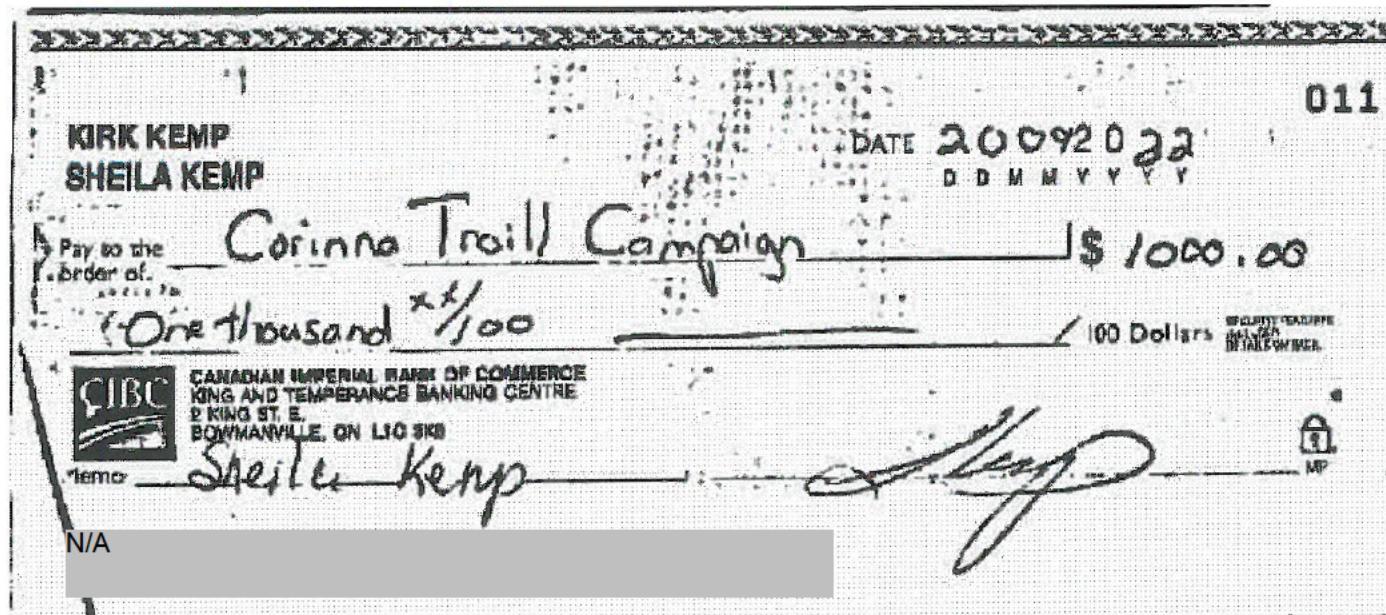
BACKENDOS



NA

Cheque Amount
\$1,000.00

Transaction Date:
Sep 23, 2022

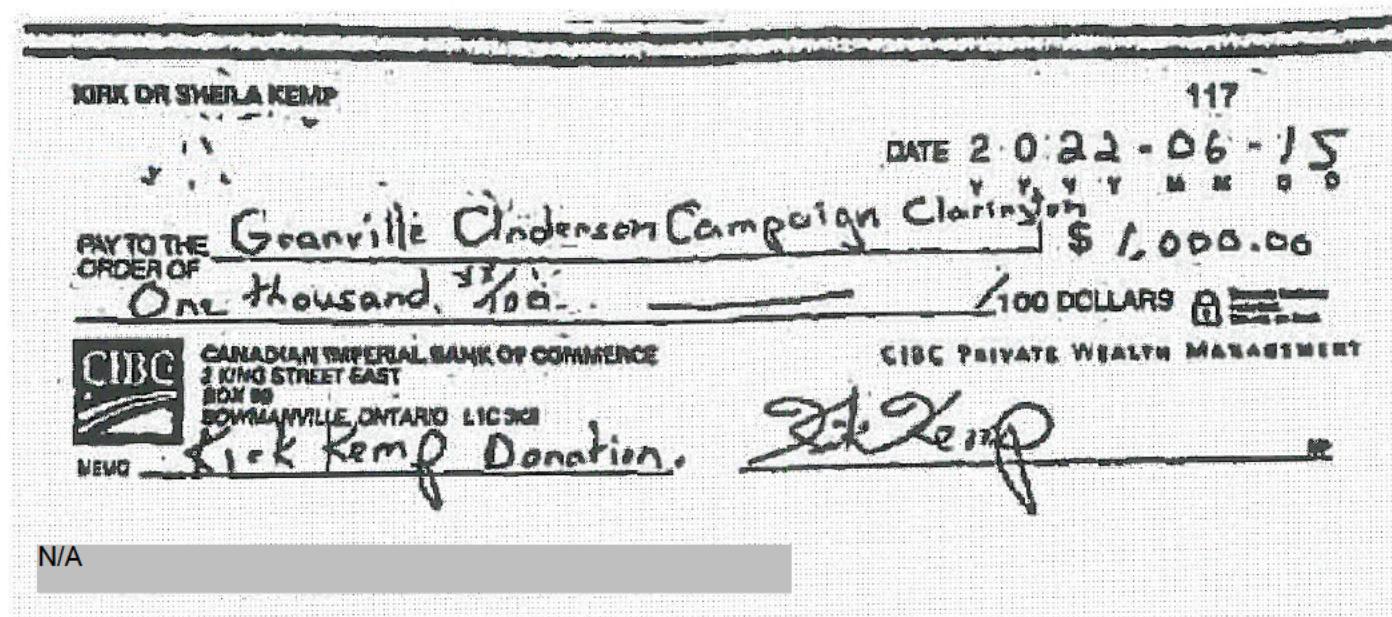




N/A

Cheque Amount
\$1,000.00

Transaction Date:
Jun 20, 2022



N/A

Primer ID# 1021

Endorsement - Signature or Stamp

BACKVERSO

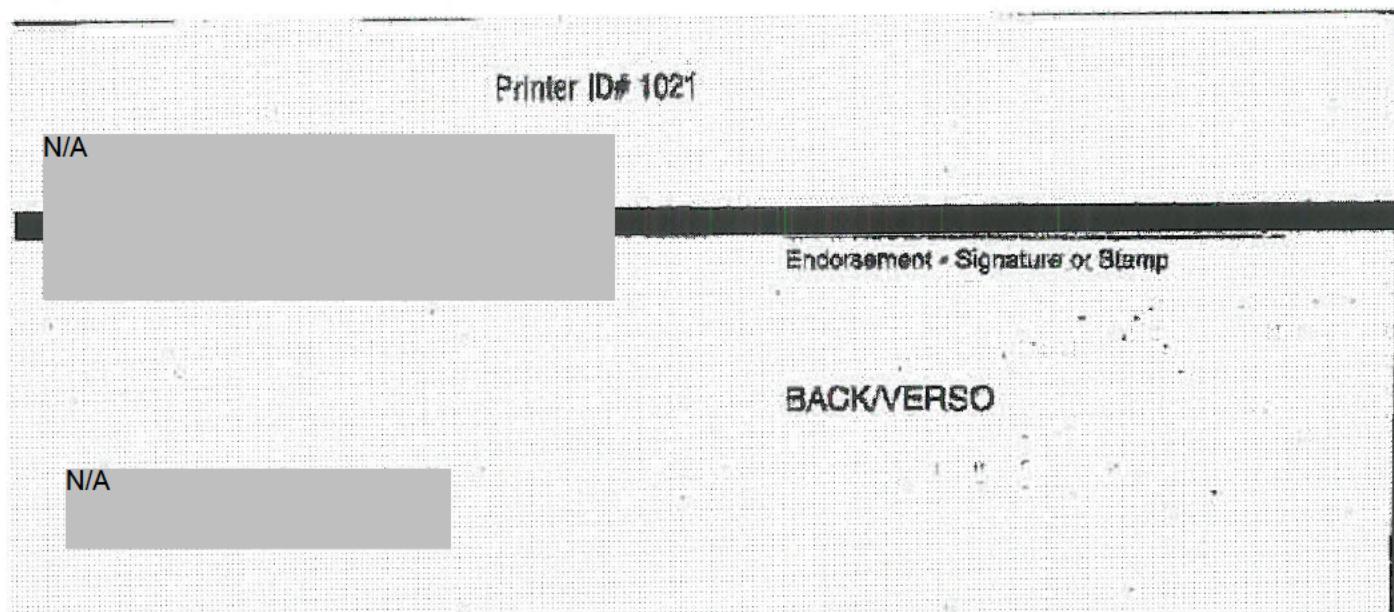
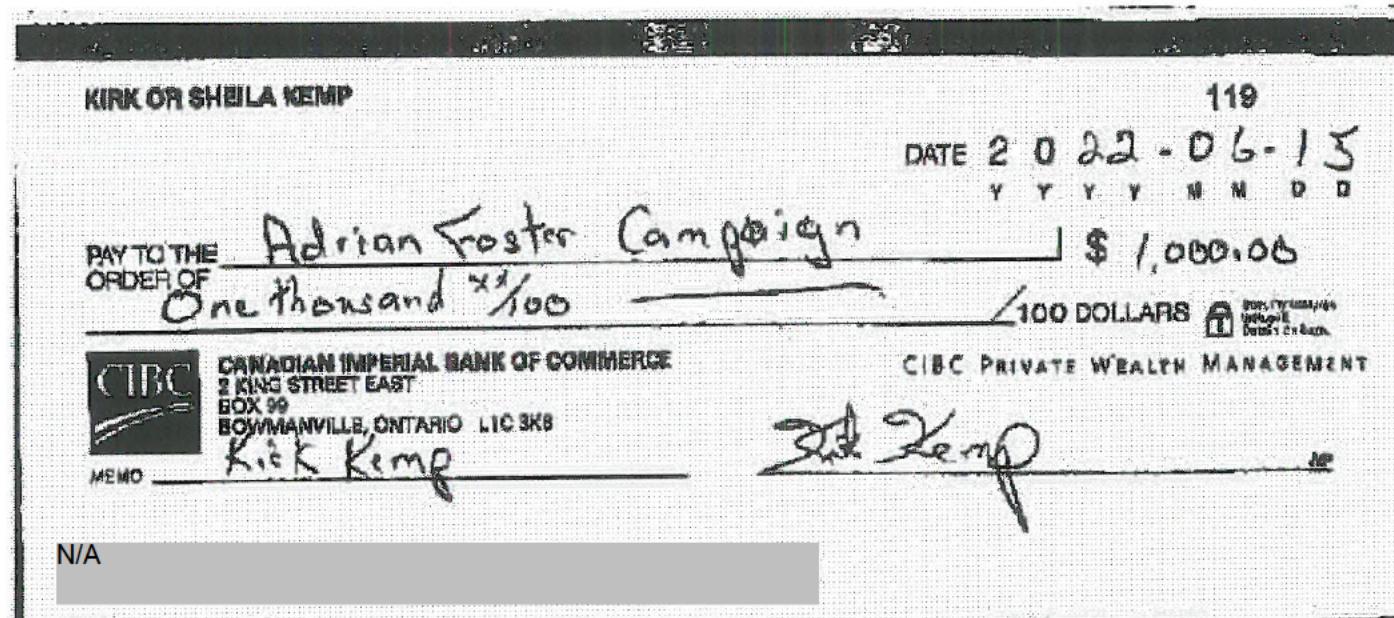
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N/A

Cheque Amount
\$1,000.00

Transaction Date:
Jul 07, 2022

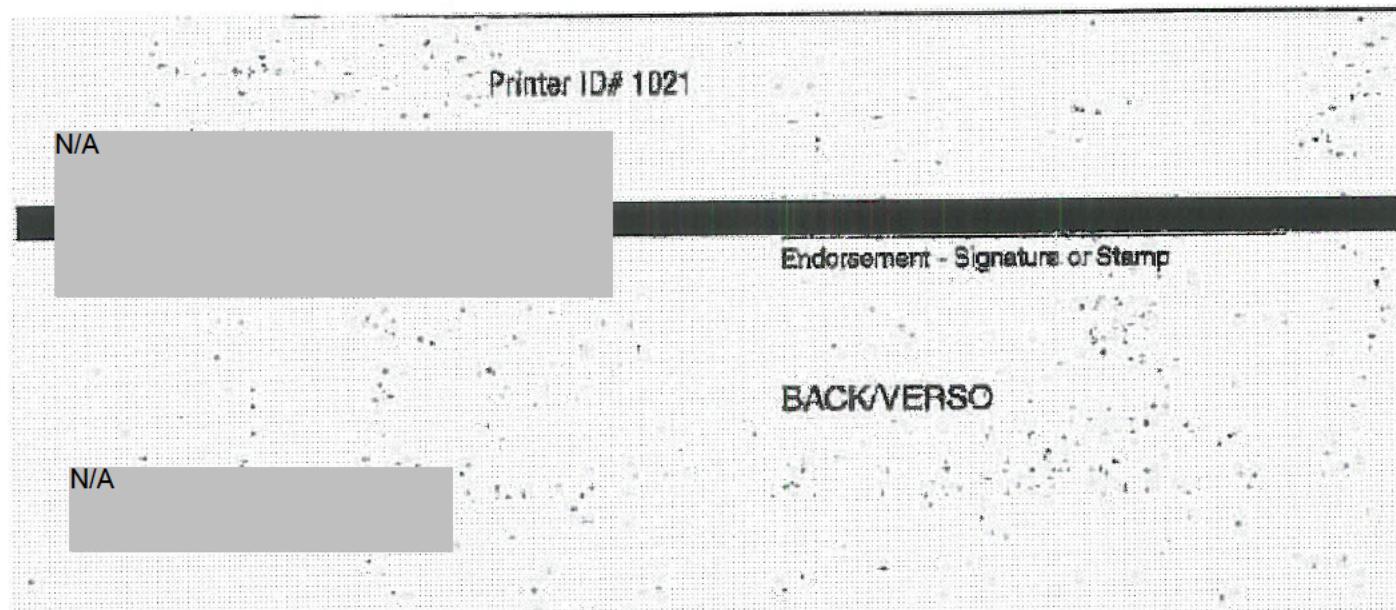
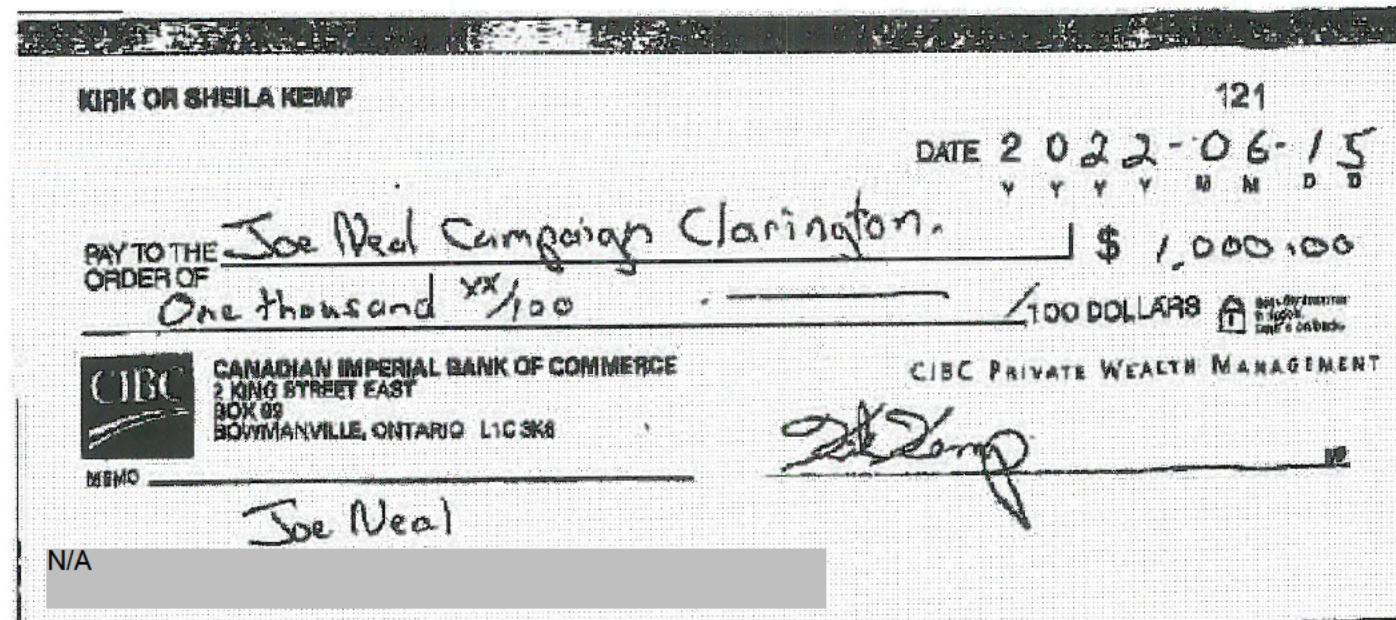




N/A

Cheque Amount
\$1,000.00

Transaction Date:
Jul 08, 2022

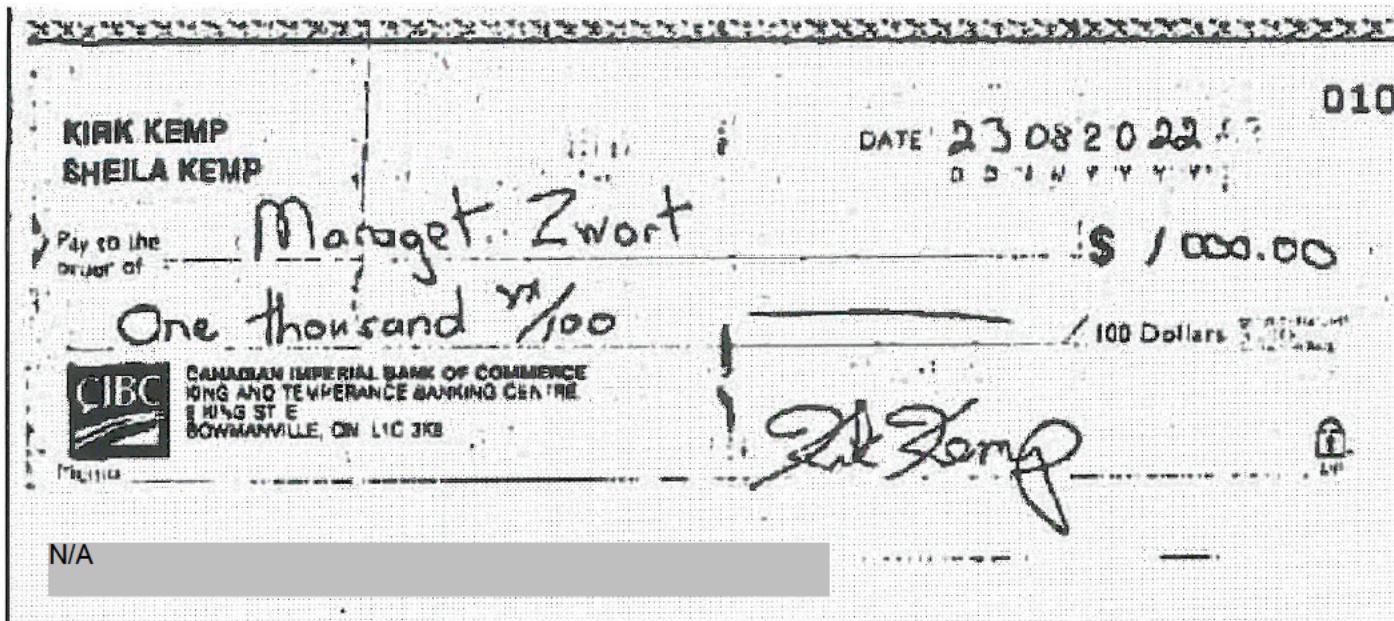




NA

Cheque Amount
\$1,000.00

Transaction Date:
Aug 26, 2022



01712-828	Printer ID # 1014 225	DEPOSIT ONLY TO THE ACCOUNT OF THE PAYEE 19971379 PATHWISE CREDIT UNION LIMITED Enrollement - Signature or Stamp
PATHWISE CREDIT UNION LIMITED AUG 26 2022 221 King Street East, Bantingville, Ontario L1C 1P7 225 01712-828		19971379 PATHWISE CREDIT UNION LIMITED Enrollement - Signature or Stamp <div style="border: 1px solid black; padding: 5px; width: fit-content;"> RECEIPT # 19971379 19971379 19971379 19971379 19971379 19971379 </div>
BACK/ENDOS		



N/A

Cheque Amount
\$1,000.00

Transaction Date:
Jul 25, 2022

