City of Mississauga

Agenda



Election Campaign Finance Committee

Date

2019/07/16

Time

1:00 PM

Location

Civic Centre, Council Chambers - Second Floor, 300 City Centre Drive, Mississauga, Ontario, L5B 3C1

Members

Ron Colucci (Chair)
Farzana Reburiano (Vice-Chair)
Safia Farouk
Roderick Chung
Rafiq Rokerya

Contact

Krystal Christopher, Legislative Coordinator, Legislative Services 905-615-3200 ext. 5411 krystal.christopher@mississauga.ca

Find it online

http://www.mississauga.ca/portal/cityhall/campaignfinancecommittee



- 1. CALL TO ORDER
- 2. APPORVAL OF THE AGENDA
- 3. **DECLARATION OF CONFLICT OF INTEREST**
- 4. MINUTES FROM PREVIOUS MEETING
- 4.1. Election Campaign Finances Committee Business Meeting March 7, 2019
- 5. **DEPUTATIONS** Nil.
- 6. **COMMUNICATIONS**

Communications were received from the following:

- 6.1. Brad Butt (Candidate, Ward 1) regarding contributions by Tim Warner
- 6.2. Brad Butt (Candidate, Ward 1) regarding contributions by Diana Ferri-Gisone and Dianne Ferri
- 6.3. Dino Ferri on behalf of Diana Ferri-Gisone and Dianne Ferri (Contributor)

7. MATTERS TO BE CONSIDERED

- 7.1. Clerk's Report dated July 9, 2019 from the Director of Legislative Services and City Clerk: Legislated Contribution Report Overview regarding contributions from the following contributors: Diane Ferri/Diane Ferri-Gisone, City of Toronto (Appendix 1) and Tim Warner, City of Toronto (Appendix 2)
- 8. ADJOURNMENT

City of Mississauga

Minutes



Election Campaign Finance Committee Business Meeting

Date

2019/03/07

Time

1:07 PM

Location

Civic Centre, Committee Room A - Second Floor, 300 City Centre Drive, Mississauga, Ontario, L5B 3C1 Ontario

Members Present

Ron Colucci Safia Farouk Farzana Reburiano Roderick Chung

Members Absent

Rafiq Rokerya

Staff Present

Diana Rusnov, City Clerk/Director of Legislative Services
Sacha Smith, Deputy Clerk/Manager Legislative Services
Laura Wilson, Elections Officer, Legislative Services, Elections
Gus Mangos, Elections Officer, Legislative Services, Elections
Mary Ellen Bench, City Solicitor, City Manager's Office
Nupur Kotecha, Legal Counsel, City Manager's Office
Stephanie Cox, Manager of Planning Dufferin-Peel Catholic District School Board
Krystal Christopher, Legislative Coordinator, Legislative Services

Find it online

http://www.mississauga.ca/portal/cityhall/campaignfinancecommittee

1. **CALL TO ORDER** □ 1:07 P.M.

Sacha Smith, Manager and Deputy Clerk of Legislative Services called the meeting to order at 1:07 p.m.

2. **APPROVAL OF AGENDA**

Approved (R. Colucci)

- 3. **DECLARATION OF CONFLICT OF INTEREST** Nil.
- 4. **DEPUTATIONS** □ Nil.

5. **MATTERS CONSIDERED**

5.1. Introduction of the Election Campaign Finances Committee Members

Round table introductions were made by staff and committee members. Each committee member provided an overview of their application qualifications and experience.

5.2. Appointment of an Election Campaign Finances Committee Chair

Roderick Chung, Citizen Member, nominated Ron Colucci, Citizen Member, as Chair of the Election Campaign Finances Committee. Following a vote of the Committee, Mr. Colucci was appointed as Chair of the Election Campaign Finances Committee for the 2018-2022 term.

RECOMMENDATION

That Ron Colucci, Citizen Member, be appointed as Chair of the Election Campaign Finances Committee for the 2018-2022 Term.

Approved (R. Chung)

5.3. Appointment of an Election Campaign Finances Committee Vice-Chair

Mr. Colucci took over as Chair of the meeting.

Farzana Reburiano, Citizen Member, volunteered to be the Vice-Chair of the Elections Campaign Finances Committee. Following a vote of the Committee, Ms. Reburiano was appointed as Vice-Chair of the Election Campaign Finances Committee for the 2018-2022 term.

RECOMMENDATION

That Farzana Reburiano, Citizen Member, be appointed as Vice-Chair of the Elections Campaign Finances Committee for the 2018-2022 term.

Approved (R. Chung)

5.4. <u>Draft Election Campaign Finances Committee Terms of Reference</u>

The Committee's Terms of Reference for the 2018-2022 term was presented to the Committee for information purposes and to reaffirm the mandate.

5.5. <u>Draft Election Campaign and Finances Committee Procedures</u>

Mr. Colucci requested that staff provide an overview of the Draft Election Campaign Finances Committee Procedures. Diana Rusnov, Director of Legislative Services and City Clerk, went through the Draft Election Campaign Finances Committee Procedures and highlighted the changes in the new legislation that is reflected in the procedures. Mr. Colucci raised a question regarding the committee's ability to go into closed session and receiving documents electronically. Mary Ellen Bench, City Solicitor, spoke to the committee regarding the grounds for the Committee to go into closed session.

RECOMMENDATION

That the Election Campaign Finances Committee Procedures be approved.

Approved (R. Chung

5.6. Review of the Election Campaign Finances Committee Information Binder

Diana Rusnov, Director of Legislative Services and City Clerk provided an overview of the Election Campaign Finances Committee Information Binder and outlined the contents of the binder to the Committee. Nupur Kotecha, Legal Counsel, City Manager's Office, and Mary Ellen Bench, City Solicitor spoke to the case law and the recent court decision that is included in the binder.

Discussion ensued regarding the Codes of Conduct for Members of Local Boards and what rules are applied to the Election Campaign and Finances Committee.

5.7. <u>Ministry of Municipal Affairs and Housing Compliance Audit Committee Training</u> Webinar

The committee observed the Compliance Audit Committee Training Webinar from the Ministry of Municipal Affairs and Housing. At the end of the presentation there was a Question and Answer period.

In light of the information provided at the Compliance Audit Committee Training Webinar from the Ministry of Municipal Affairs and Housing, the Committee agreed to readdress Item 5.5, Draft Election Campaign Finances Committee Procedures. The committee voted to amend the definition of □Applicant□within the procedures and that section 2(7) of the procedures be removed.

RECOMMENDATION

That the Election Campaign Finances Committee Draft Procedures be approved, as amended.

Amended/Approved (R. Chung)

- 6. **OTHER BUSINESS** □ Nil.
- 7. **ADJOURNMENT**

 □ 2:44 P.M. (R. Chung)

Brad Butt 406-32 Tannery Street Mississauga, Ontario L5M 6T6

July 9, 2019

Election Campaign Finances Committee City of Mississauga 300 City Centre Drive Mississauga, Ontario L5B 3C1

Dear Members of the Committee,

Re: Contributions by Tim Warner

On our original contribution return, we accidentally listed Mr. Tim Warner twice making separate contributions. This was a clerical error as Mr. Warner only made one contribution of \$1,000 referenced by the attached cheque.

The second donation was in fact made by Mr. Ignat Kaneff of \$700.00 also referenced by the attached cheque.

I have also included the donation return section which shows the change on donor from Mr. Warner to Mr. Kaneff on the form.

Therefore, Mr. Warner did not exceed the contribution limit and we ask the Committee to recognize this and dismiss the action.

Thank you very much.

Yours truly

Brad Butt
Candidate, Councillor Ward 1

bradouttcpc@gmail.com

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Brad Butt 406-32 Tannery Street Mississauga, Ontario L5M 6T6

July 11, 2019

Election Campaign Finance Committee City of Mississauga 300 City Centre Drive Mississauga, Ontario L5B 3C1

Dear Members of the Committee,

Re: Contributions by Diana Ferri-Gisone and Dianne Ferri

On our original contribution return, it appears as if we have made a clerical error in reporting donations from individuals whose names appear to be very close.

As you will note from the attached cheques issued to our campaigns, the following donations were in fact made by the individuals.

Diana Ferri-Gisone - \$750.00 Dianne Ferri - \$300.00

We hope that this will help clear up the matter that Dianne Ferri over contributed during the recent municipal election campaign.

Thank you.

Yours truly

Brad Butt/

Candidate. Councillor Ward 1

bradbuttcpc@gmail.com

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Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Name Candidate: Butt, Brad Run for Office: Councillor Ward 01

| Pull Address | Date Received | Amount Received | Returned to Contributor or Paid to Clerk |

Tim Worner GGY KATER	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-14	700.00	
Tim Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-17	1,000.00	

July 9, 2019

Attention:
Krystal Christopher
Legislative Coordinator
Corporate Services Department, City of Mississauga

Ms Christopher,

Further to the attached letter sent by your office dated July 5, 2019 indicating contributions made in excess of \$5,000, please be aware that there is an error indicated in the list of contributions detailed in said letter. Your letter indicates a total of \$5,250 in contributions made by Diane Ferri of 17 Donalbert Road, Toronto, however this includes a \$750 donation made by myself (Diana Ferri-Gisone, 14 Jocada Road, Toronto) to Brad Butt. Attached for your reference is a copy of my Driver's License providing evidence of my correct address.

Please feel free to contact me if required. It is best to reach me via email.

Thank-You

Diana Ferri-Gisone



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City of Mississauga

Corporate Report



Date:	2019/07/09	Originator's files:
То:	Chair and Members of Election Campaign Finance	
	Committee	
From:	Diana Rusnov, Director, Legislative Services and City Clerk	Meeting date: 2019/07/16

Subject

Legislated Contribution Report Overview

Recommendation

That upon consideration of the Corporate Report, dated June 3, 2019, from the Director of Legislative Services and City Clerk, entitled "Legislated Contribution Report Overview", the Election Campaign Finances Committee be requested, as per section 88.34 (8) of the *Municipal Elections Act*, 1996, to make a decision within 30 days of receiving this Report whether or not to commence legal proceedings against the contributors named in the Appendices of the Corporate Report.

Report Highlights

- Under sections 88.34 and 88.36 of the Municipal Elections Act, 1996 (MEA), the municipal Clerk is required to review the Financial Statement Auditor Report – Forms 4 and Forms 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election to identify contributors that appear to have contravened contribution limits set out in the MEA.
- This report outlines how the review was conducted, the responsibilities of the Clerk and the Election Campaign Finances Committee (ECFC) under the MEA, and the findings from the review (see Appendix 1 and 2).

Background

As part of updates to the MEA made in 2016, municipal Clerks were directed to review the financial statements submitted following the 2018 General Election to determine whether any contributor appeared to have exceeded the contribution limits.

The MEA specifies two contribution limits for contributors contributing to candidates running in the 2018 Municipal Election. Section 88.9 (1) of the MEA states:

A contributor shall not make contributions exceeding a total of \$1,200 to any one candidate in an election.

Section 88.9 (4) of the MEA states:

A contributor shall not make contributions exceeding a total of \$5,000 to two or more candidates for office on the same council or local board.

Similar contribution rules apply to contributors contributing to Registered Third Party Advertisers. Section 88.13 (1) of the MEA states:

A contributor shall not make contributions exceeding a total of \$1,200 to a registered third party in relation to third party advertisements that appear during an election in a municipality.

Section 88.13 (2) states:

A contributor shall not make contributions exceeding a total of \$5,000 to two or more registered third parties registered in the same municipality in relation to third party advertisements.

Comments

Clerk's Responsibilities

The Clerk's responsibilities in relation to the review of contributions to candidates running for municipal council, local boards and contributions made to Registered Third Party Advertisers are as follows:

Section 88.34 (1) to (7): Review of Contributions to Candidates for Council and Local Boards

- (1) 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.
- (2) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30, the clerk shall prepare a 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 and,
 - (a) if the contributor's total contributions to a candidate for office on a council appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to the candidate; and
 - (b) if the contributor's total contributions to two or more candidates for office on the same council appear to exceed the limit under section 88.9,

the report shall set out the contributions made by that contributor to all candidates for office on the same council.

- (3) The clerk shall prepare a separate report under subsection (2) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.9.
- (4) The clerk shall forward each report prepared under subsection (2) to the compliance audit committee.
- (5) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30, the clerk shall prepare a report identifying each contributor to a candidate for office on a local board who appears to have contravened any of the contribution limits under section 88.9 and,
 - (a) if the contributor's total contributions to a candidate for office on a local board appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to the candidate; and
 - (b) if the contributor's total contributions to two or more candidates for office on the same local board appear to exceed the limit under section 88.9, the report shall set out the contributions made by that contributor to all candidates for office on the same local board.
- (6) The clerk shall prepare a separate report under subsection (5) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.9.
- (7) The clerk shall forward each report prepared under subsection (5) to the secretary of the local board for which the candidate was nominated for office and, within 10 days after receiving the report, the secretary of the local board shall forward it to the compliance audit committee.

Section 88.36 (1) to (4): Review of Contributions to Candidates for Registered Third Party Advertisers

- (1) The clerk shall review the contributions reported on the financial statements submitted by a registered third party under section 88.29 to determine whether any contributor appears to have exceeded any of the contribution limits under section 88.13.
- (2) As soon as possible following the day that is 30 days after the filing date or supplementary filing date, as the case may be, under section 88.30 for a registered third party, the clerk shall prepare a report identifying each contributor to the registered third party who appears to have contravened any of the contribution limits under section 88.13 and.

- (a) if the contributor's total contributions to a registered third party that is registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to the registered third party in relation to third party advertisements; and
- (b) if the contributor's total contributions to two or more registered third parties that are registered in the municipality appear to exceed the limit under section 88.13, the report shall set out the contributions made by that contributor to all registered third parties in the municipality in relation to third party advertisements.
- (3) The clerk shall prepare a separate report under subsection (2) in respect of each contributor who appears to have contravened any of the contribution limits under section 88.13
- (4) The clerk shall forward each report prepared under subsection (2) to the compliance audit committee.

Clerk's Review

In accordance with sections 88.34 (1) and (2) and 88.36 (1) and (2), Elections staff reviewed the contribution information provided by candidates and Registered Third Party Advertisers for apparent contribution contraventions. Through this review, the Elections Office identified two contributors that appear to have contravened the contribution limits. Information regarding these apparent contraventions are attached as Appendix 1 and 2 to this Corporate Report.

Method of Review

While the MEA states that the Clerk shall review the contributions reported on the financial statements, it does not provide direction on how the review should be conducted or what information should be used to determine if a contributor may have exceeded the limits. The Clerk has therefore developed a procedure, outlined below, for identifying possible contraventions.

Contributions to Candidates

Campaign contribution information was input into the Elections Program Information Centre (EPIC) application, either by the candidate, or, if the candidate chose not to input the information into EPIC, by Elections staff. Once the information was input, EPIC compared candidate names, contributor names and addresses and flagged contributors that potentially contravened the contribution rules in the MEA. Staff reviewed the list of apparent contraventions flagged by EPIC and checked the information against the candidate financial statements and, if available, the Campaign Contribution Rebate Receipt to ensure the information was entered correctly.

In cases where information provided was incomplete or unclear or was potentially a clerical error, staff did not make assumptions and no data cleansing was employed as the MEA directs the Clerk to review the information on the financial statements. Names, addresses, dates and contribution amounts were reviewed as submitted by the candidates. The data provided by candidates was added or corrected only if a postal code or date was required.

Apparent contribution contraventions would be flagged and presented to the ECFC for a variety of reasons. The following are common examples of when the Clerk would report to the ECFC on an apparent contravention:

• The contribution limit is exceeded and there is an exact match of name and address:

Example:	
John Doe	John Doe
123 Anywhere Street	123 Anywhere Street

• The contribution limit is exceeded and there is a match of the first name and first initial (if only one initial is provided), last name and address:

Example:	
John Doe	J. Doe
123 Anywhere Street	123 Anywhere Street

• The contribution limit is exceeded and there is a match of the first name, last name and the first initial of a last name if only one initial is provided, and address:

Example:	
John Doe	John D.
123 Anywhere Street	123 Anywhere Street

• The contribution limit is exceeded and there is a match of the last name and address and a common nick name/shortened name was used for one of the entries:

Example:	
Michael Doe	Mike Doe
123 Anywhere Street	123 Anywhere Street

• The contribution limit is exceeded and there is a match of a single name and address if the contributor only has a single name:

Example:	
Doe	Doe
123 Anywhere Street	123 Anywhere Street

 The contribution limit is exceeded and there is a variation of a name or address but other information matches:

Example:	
John A. Doe	John Doe
123 Anywhere Street	123 Anywhere Street

Contributions to Registered Third Party Advertisers

Financial Statements submitted by Registered Third Party Advertisers were manually reviewed by Elections staff. No contributions were reported by Registered Third Party Advertisers.

Limitations

The Clerk cannot provide any direction on how the ECFC should view the information provided or how to respond to the information. The Clerk is able to respond to questions on how the information was reviewed.

Committee Responsibilities and Decisions

Upon review of a Clerk's report related to contributions made to candidates running for office on municipal council or a local board, the ECFC must make a decision in accordance with section 88.34 (8) of the MEA which states:

Within 30 days after receiving a report under subsection (4) or (7), the compliance audit committee shall consider it and decide whether to commence a legal proceeding against a contributor for an apparent contravention.

Upon review of a Clerk's report related to contributions made to Registered Third Party Advertisers, the ECFC must make a decision in accordance with section 88.36 (5) of the MEA which states:

Within 30 days after receiving a report under subsection (4), the compliance audit committee shall consider it and decide whether to commence a legal proceeding against a contributor for an apparent contravention.

Under sections 88.34 (11) and 88.36 (7), the ECFC is required to provide their decision and *"brief written reasons for the decision"* to the Clerk and the contributor.

Financial Impact

The Financial Impact of deciding to commence legal proceedings against a contributor is unknown.

Conclusion

Upon review of this report and Appendix 1 and 2 which outline the findings stemming from the above noted review, the ECFC must, under section 88.34 (8) of the MEA, decide whether or not to commence legal proceedings against the contributor within 30 days of receiving this Report. As noted above, the decision and brief written reasons for the decision must be provided to the contributor and Clerk.

Attachments

Appendix 1: Legislated Contribution Report - Diane Ferri/Diane Ferri-Gisone, City of Toronto

Appendix 2: Legislated Contribution Report - Tim Warner, City of Toronto

Diana Rusnov, Director, Legislative Services and City Clerk

Prepared by: Laura Wilson, Elections Officer

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City of Mississauga

Legislated Contribution Report



Date 2019/07/08

To Election Campaign Finances Committee

From Diana Rusnov, Director, Legislative Services and City

Clerk

Legislated Authority
Municipal Elections Act,
1996 s 88 34 & 88.36

Meeting date 2019-07-16

Subject

Legislated Contribution Report - Diane Ferri/Diane Ferri-Gisone, City of Toronto

Background

In accordance with Sections 88 34 (1) to (7) and 88 36 (1) to (4) of the *Municipal Elections Act*, 1996 (MEA), the Clerk for the City of Mississauga has reviewed the contributions reported on Financial Statement Auditor Report – Forms 4 and 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election. This review was conducted to determine whether any contributor appeared to have exceeded the contribution limits under Section 88 9 (1) and (4) and 88 13 (1) and (2) of the MEA.

Comments

Through the review, the following contributor appears to contravened Section 88 9 (4) of the MEA which states

A contributor shall not make contributions exceeding a total of \$5,000 to two or more candidates for office on the same council or local board

Contributor Name	Contribution	Candidate Name	Nomination
	Amount		
Diane Ferri-Gisone	\$750	Butt, Brad	Candidate, Councillor Ward, 1
Diane Ferri	\$300	Butt, Brad	Candidate, Councillor Ward, 1
Dıane Ferri	\$200	Carlson, George	Candidate, Councillor, Ward 11
Dıane Ferri	\$1,200	Crombie, Bonnie	Candidate, Mayor
Diane Ferri	\$300	Dasko, Stephen	Candidate, Councillor, Ward 1
Diane Ferri	\$300	Fonseca, Chris	Candidate, Councillor, Ward 3
Diane Ferri	\$200	Mahoney, Matt	Candidate, Councillor, Ward 8
Diane Ferri	\$1,000	McFadden, Sue	Candidate, Councillor, Ward 10
Diane Ferri	\$300	Parrish, Carolyn	Candidate, Councillor, Ward 5
Diane Ferri	\$300	Ras, Karen	Candidate, Councillor, Ward 2
Diane Ferri	\$200	Saito, Pat	Candidate, Councillor, Ward 9

2019/07/08

2

Diane Ferri	\$200	Starr, Ron	Candidate, Councillor, Ward 6
Total	\$5,250		

The address listed for the contributor for each contribution is the same. The information can be confirmed by viewing the contribution information included with the candidate's financial statements which are attached.

Conclusion

The Election Campaign Finances Committee (ECFC) will hear from and/or receive statements from the contributor and candidate if the contributor and candidate wish to address the committee or submit statements with respect to the information above

Under Section 88 34 (8), the ECFC is required to decide whether or not to commence legal proceedings against the contributor. The decision and written reasons for the decision must be provided to the Clerk and the contributor.

Attachments

Appendix 1 Financial Statement Auditor's Report – Form 4 for Brad Butt*
Appendix 2 Financial Statement Auditor's Report – Form 4 for George Carlson*
Appendix 3 Financial Statement Auditor's Report – Form 4 for Bonnie Crombie*
Appendix 4 Financial Statement Auditor's Report – Form 4 for Stephen Dasko*
Appendix 5 Financial Statement Auditor's Report – Form 4 for Chris Fonseca*
Appendix 6 Financial Statement Auditor's Report – Form 4 for Matt Mahoney*
Appendix 7 Financial Statement Auditor's Report – Form 4 for Sue McFadden*
Appendix 8 Financial Statement Auditor's Report – Form 4 for Carolyn Parrish*
Appendix 9 Financial Statement Auditor's Report – Form 4 for Karen Ras*
Appendix 10 Financial Statement Auditor's Report – Form 4 for Pat Saito*
Appendix 11 Financial Statement Auditor's Report – Form 4 for Ron Starr*

*Information on the financial statements not related to the contributions being reviewed may have been redacted. To view the full financial statement please visit. https://mississaugavotes.ca/infoforvoters/whosrunning

Prepared by The Mississauga Elections Office



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)	YYYYY MM DD YYYYY MM DD 2 0 1 8 0 7 2 6 to 2 0 1 8 1 2 3 1
Initial filling reflecting finances to December 31 (or 45 days after vot	ing day in a by-election)
Supplementary filing including finances after December 31 (or 45 d	ays after voting day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	
Last Name or Single Name	Given Name(s)
Butt	Brad
Office for which the candidate sought election	Ward name or no (if any)
Councillor Ward 01	01
Municipality	
City of Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 31,375.50	\$ 3,137.55
I did not accept any contributions or incur any expenses. (Complete	Boxes A and B only)
Box B: Declaration	
I, Butt, Brad	, 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 Filed (yyyy/mm/dd) Time Filed Initial of Candidate of	Date (yyyy/mm/dd) Agent (if filed in person) Signature of Clerk or Designate
2019/03/26 9:46(AM)	De Milan
	1 maria

LOAN		
Name of bank or recognized lending institution		
Amount borrowed \$		
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	46 675 00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	×
Revenue from fundraising events not deemed a contribution (from Part III of		Y 2 5 4 5
Schedule 2)	+ \$	() ()()
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1	+\$	
2.	+\$	
3	+ \$	
4	+ \$	
5.	+ \$	
Total Campaign Income (Do not include loan)	= \$	46,675.00 c
EXPENSES (Note include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 4 of	. \$	0.00
Schedule 1)	+ <u> </u>	
Advertising	+ \$	3,756.91
Brochures/flyers	+ \$	7,561 21
Signs (including sign deposit)	+ \$	3,929.58
Meetings hosted	+ \$	500 42
Office expenses incurred until voting day	+ \$	500 00
Phone and/or internet expenses incurred until voting day	+ \$	380 22
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	41 95
nterest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Ward Calling and Voice Messages	+ \$	14,577 00
2,	+ \$	
	+ \$	
	+ \$	
4,	- ' \$	
5.		04.042.00
otal Expenses subject to general spending limit	=_\$	31,247.29 ca
EXPENSES		
Expenses subject to spending limit for parties and other expressions of appre	ciation	
Expression Of Appreciation	+ \$	2,730 00
Election Night Gathering	+ \$	363 07
	- -	
3	- - +\$	
4		
5.	' Ψ	
otal Expenses subject to spending limit for parties and other expressions	= \$	3,093.07 c :
f appreciation	- Ψ	<u> </u>

Phone and/or internet expenses incurred after voting day Salarias, benefits, honoraria, professional fees incurred after voting day Interest charged on loan after voting day Interest charged on completing day Interest charged on loan after voting day Interest charged on loan after voting day Interest charged on completing day Interest charged	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	+ \$ + \$ + \$	2,309.72 0.00		
Benk charges incurred after voting day	Phone and/or internet expenses incurred after voting day	+ \$			
Interest charged on loan after voting day	Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$			
Expenses related to recount Expenses related to controverted election Expenses related to compliance audit Expenses related to compliance audit 1.			7) 21		
Expenses related to controverted election	Interest charged on loan after voting day	+ \$			
Expenses related to compliance audit	Expenses related to recount	+ \$			
Expenses related to candidate's disability (provide full details) 1.	Expenses related to controverted election	+ \$			
1.	Expenses related to compliance audit	+ \$			
2.	Expenses related to candidate's disability (provide full details)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
2.	1.	+ \$			
3.	2.	+ \$			
4.	3.	+ \$			
5.	4.	+ \$	***************************************		
Other (provide full details) 1.					
2.					
2.	1.	+ \$			
3.		+ \$			
4		+ \$	**************************************		
5	•	+ \$	7000		
Total Expenses not subject to spending limits = \$ 2,333.92 C4 Total Campaign Expenses (C2 + C3 + C4) = \$ 36,674.28 Cs Box D: Calculation of Surplus or Deficit Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5) + \$ 10,000.72 D1 Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) - \$ D2 Total (D1 - D2) = \$ 10,000.72 If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign - \$ 10,000.00					
Box D: Calculation of Surplus or Deficit Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5) + \$ 10,000.72 D1 Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) - \$ D2 Total (D1 - D2) = \$ 10,000.72 If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign - \$ 10,000.00			2,333.92 c4		
Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	Total Campaign Expenses (C2 + C3 + C4)			=_\$	36,674.28 cs
(C1 – C5) + \$ 10,000.72 D1 Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) - \$ D2 Total (D1 – D2) = \$ 10,000.72 If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign - \$ 10,000.00	Box D: Calculation of Surplus or Deficit				
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) Total (D1 – D2) If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign — \$ 10,000 00		+ \$	10,000.72 D 1		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign – \$ 10,000 00	Eligible deficit carried forward by the candidate from the last election				
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign \$ 10,000 00	Total (D1 – D2)	= \$	10,000.72		
	If there is a surplus, deduct any refund of candidate's or	_ \$	10,000 00		
	• -				

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

9503P (2018/04) Page 3 of 8

Schedule 1 - Contributions		
Part I – Summary of Contributions		-
Contributions in money from candidate and spouse	+ \$	10 000 00
Contributions in goods and services from candidate and spouse	. 0	(11)(1)
(include value listed in Table 3 and Table 4)	+ \$	() ()()
 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). 	+ \$	325 00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include approximately form and ideas or research).	. c	96 280 AA
contributions from candidate or spouse)	+ \$	36,350 00
Less: Contributions returned or payable to the contributor	- \$	0.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	0.00
Total Amount of Contributions (record under Income in Box C)	= \$	46,675.00

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

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

Name F	ull Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached			36,350 00	0 00
	The second section of the second section secti			
Additional information is listed on sepa 9503P (2018/04)	arate supplementary attachment	Total	36,350.00	Page 4 of 8

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name

9503P (2018/04)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N + A				N/A
-		**************************************		
				XI.c.
	listed on separate supplementa		Total	N/A
Fotal for Part II - Contribution Add totals from Table 1 an	ons exceeding \$100 per contri d Table 2 and record the total	butor in Part 1 - Summary of Contributio	ns)	\$ 36,350.00 1B
Part III – Contributions fron	n candidate or spouse			
Table 3: Contributions in g	oods or services			
Description of Goods or Se	rvices	Date Received (yyyy/mm/dd)	Value \$	
Ν/Λ				N/A
Additional information is	listed on separate supplementa	ry attachment	Total	N/A

Page 5 of 8

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantily	Current Market Value \$
N/A				N/A
4				
		ALL TO ALL THE STATE OF THE STA		
Additional information is listed on separa	ite supplementary attachm	nent	Tota	I N/A

9503P (2018/04) Page 6 of 8

Schedule 2 – Fundraising Events and Activities				
Fundraising Event/Activity Complete a separate schedule for each event or activity held				
Additional schedule(s) attached				
Description of fundralising event/activity N / A		MMMMM v man officers		
Date of event/activity (yyyy/mm/dd)				
Part I – Ticket revenue				
Admission charge (per person) (If there are a range of licket prices, attach complete breakdown of all ticket sales)	\$	<u>N/A</u> 2A		
Number of tickets sold	X	28		
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			= \$	N/A
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details				
1 N/A	+ \$	N/A		
2.	+ \$			
3.	+ \$			
4.	+ \$			
5.	+ \$			
Total Part II (include in Part 1 of Schedule 1)			= \$	N/A
Part III – Other revenue not deemed a contribution (e.g. contribution of \$25 or less, goods or services sold for \$25 or less) Provide details 1. N / A	+ \$	N/Λ		
2.				
3.	+ \$			
4.	+ \$			
5	+ \$			
Total Part III (Include under Income in Box C)			= \$	N/A
Part IV – Expenses related to fundraising event or activity Provide details				
1. N / A	+ \$	N/A		
2.	+ \$			
3	+ \$			
4.	+ \$			
5.	+ \$			
6.	+ \$			
7.	+ \$			
8.	+ \$			
Total Part IV Expenses (include under Expenses in Box C)			= \$	N/A
come are a maportood financia migai mulantada in maa af				

A candidate who	has received contribution	ons or incurred expenses	in excess of \$10,000 must attach an	auditor's report
Professional Des	gnation of Auditor			
GPA, CA. IP/	\$ 1			
Municipality			Management Afficiant Control of the	Date (yyyy/mm/dd)
Mississingi				2019 03 07
Contact Informa	tion			
Last Name or Sm	gle Name		Given Name(s)	Licence Number
Olimo			O. Christopher	1 16098
Address			I	
Suite/Unit No	Street No.	Street Name		
	1614	CARMENDR		
Municipality			Province	Postal Code
Mississauga			ON	15637
Telephone No. (ın	cluding area code)	Email Address		
905 278 4847		dimocárbell net		

- 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.

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Butt, Brad Run for Office: Connadfor Ward 01

Name Full Address Date Received Amount Received Returned to Contributor or Paid to Clerk

Dкілю Fein	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	
Diane Ferri-Gisono	17 Donalbert Rd, Unit Toronto, ON Canada M9B 2E6	2018-09-15	/50.00	

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Brad Butt, Candidate for Councillor in Ward 1 and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Brad Butt, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus of Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's 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 entity'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 entity'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.

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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act 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 Act.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

CPA, CA, Licensed Public Accountant

Christ Char

March 7, 2019 Mississauga, Ontario



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election YYYY ММ YYYY DΩ For the campaign period from (day candidate filed nomination) 0 1 8 Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election) Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election) Box A: Name of Candidate and Office. Candidate's name as shown on the ballot Last Name or Single Name Given Name(s) Carlson George Office for which the candidate sought election Ward name or no. (if any) Councillor Ward 11 Municipality City of Mississauga Spending Limit - General Spending Limit - Parties and Other Expressions of Appreciation \$3539.68 \$ 35,396,85 I did not accept any contributions or incur any expenses (Complete Boxes A and B only) Box B: Declaration I, George Carlson declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct. Initial of Candidate or Agent (if filed in person) Date Filed (yyyy/mm/dd) Time Filed 1:08PM Signature of Clerk or Designate Ċ,

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)	+_\$	40,911.00	
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)	т ф		
1	+ \$		
			
3.	' \$	And the second s	
	 + \$	-	
5	', ψ		
	= \$	40,911.00 c1	
Total Campaign Income (Do not include loan)	= _Ψ	40,011.00	
PURPLIES (III) I I I I I I I I I I I I I I I I			
EXPENSES (Note include the value of contributions of goods and services)			
Expenses subject to general spending limit			
Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	, \$	3,686 00	
Advertising	+ \$	5,548.30	
Brochures/flyers	+ \$	4,471.41	
Signs (including sign deposit)	+ \$	1,423.98	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	1,279.16	
Phone and/or internet expenses incurred until voting day	+ \$	393 10	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	9,056 00	
Bank charges incurred until voting day	+ \$	106.82	
Interest charged on loan until voting day	+ \$		
Other (provide full details)	_		
1 distribution of flyers	+ \$	5,224.50	
2	+ \$		
3	+ \$		
4	- - -		
5	+ \$		
Total Expenses subject to general spending limit	= \$	31,189.27 c2	
Total Expenses subject to general spending limit		01,100.E1 02	
EXPENSES			
Expenses subject to spending limit for parties and other expressions of appre	eciation		
1. Post election party	+ \$	2,000 00	
2 stamps for thank you letters	+_\$	1,440.75	
3	+ \$		
4	+ \$		
5	+ \$		
Total Expenses subject to spending limit for parties and other expressions			
of appreciation	= \$	3,4 <u>40.75</u> c3	

Expenses not subject to spending limits				
Accounting and audit	+ \$	2,486.00		
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	+ \$	17 50		
Interest charged on loan after voting day	+ \$			
Expenses related to recount	+ \$			
Expenses related to controverted election	+ \$			
Expenses related to compliance audit	+ \$			
Expenses related to candidate's disability (provide full details)		***************************************		
1.	+ \$			
2	+ \$			
3	+ \$			
	+ \$			
5	+ \$			
Other (provide full details)				
1	+ \$			
2.	+ \$			
3.	+ \$			
	+ \$			
5.	+ \$			
Total Expenses not subject to spending limits	= \$	2,503.50	:4	
Total Campaign Expenses (C2 + C3 + C4)			=_\$	37,133.52 _{C5}
Box D. Galculation of Surplus of Deficit				
Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+_\$	3,777.48	D1	
Eligible deficit carried forward by the candidate from the last election				

Box D: Calculation of Surplus or Deficit		
Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	3,777.48 _{D1}
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	_ \$	D2
Total (D1 - D2)	= \$	3,777.48
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_ \$	
Surplus (or deficit) for the campaign	= \$	3,777.48 _{D3}

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions			
Part I - Summary of Contributions			
Contributions in money from candidate and spouse	+_	\$	200.00
Contributions in goods and services from candidate and spouse	+	\$	3 686 00
(include value listed in Table 3 and Table 4)	т-	Ψ	3,686.00
 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) 	+_	\$	100.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2) • Include ticket revenue, contributions in money, goods and services where			
the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+_	\$	36,925.00
Less: Contributions returned 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)	= :	\$	40,911.00

Part || - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See Attached Table			36,925.00	
✓ Additional information is list	ed on separate supplementary att	achment Total	36,925.00	

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Not applicable				

Additional information is liste	ed on separate supplementary attachn	nent	Total	
Total for Part II - Contributions (Add totals from Table 1 and Ta	exceeding \$100 per contributor ble 2 and record the total in Part 1	- Summary of Contributio	ns)	\$ 36,925.00 1B
Part III – Contributions from car	ndidate or spouse			
Table 3: Contributions in goods				
Description of Goods or Service	es	Date Received (yyyy/mm/dd)	Value \$	
sundry office supplies, scraptape, etc.	o paper, paperclips, stapes,	2018/06/01		50.00
partial use of home garage tools, 6 weeks @ \$50/week	to store signs, stakes, flyers,	2018/09/15		300.00
zipties		2018/10/01		100.00
use of home computer, print weeks @ \$50/week	ter, telephone, smart phone. 8	2018/09/01		400.00

850.00

Total

Additional information is listed on separate supplementary attachment

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity		rrent Market lue \$
24" x 48" large election signs	2010/10/25	Lakefront Graphics	200		2,484 00
2" x 48" wooden stakes	2010/10/25	Cooksville Lumber	200		352,00
Additional information is listed on separa	ate supplementary attachm	ent		Total	2,836.00

Schedule 2 – Fundraising Events and Activities		_	
Fundraising Event/Activity Complete a separate schedule for each event or activity held			
Additional schedule(s) attached			
Description of fundraising event/activity			
Date of event/activity (yyyy/mm/dd)			
Part - Ticket revenue			
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2A	
Number of tickets sold	X	2B	
Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)		= \$	
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details			
1	+ \$		
2.	+ \$		
3.	+ \$		
	+ \$		
5	+ \$		
Total Part II (include in Part 1 of Schedule 1)		= \$	
Part III – Other revenue not deemed a contribution (e.g. contribution of \$25 or less, goods or services sold for \$25 or less) Provide details			
1.	+ \$		
2.	+ \$		
3	. ^		
4	+ \$		
5	+ \$	1	
Total Part III (include under Income in Box C)		= \$	
Part IV – Expenses related to fundraising event or activity			
Provide details			
1	+ \$		
2	+ \$		
3.	+ \$		
4	+ \$		
5	+ \$		
6.	+ \$	***************************************	
7.	+ \$		
8	+ \$		
Total Part IV Expenses (include under Expenses in Box C)		= \$	

A candidate who	has received contribute	ons or incurred expense	es in excess of \$10,000 must attach an	auditor's report
Professional Desi	gnation of Auditor			
Chartered Pro	fessional Accounta	nt		
Municipality				Date (yyyy/mm/dd)
City of Mississ	auga			2019/03/12
Contact Informa	tion			
Last Name or Sin	gle Name		Given Name(s)	Licence Number
Johnson			Harold Grant	1-17097
Address				
Suite/Unit No	Street No	Street Name		
207	168	Queen Street S	outh	
Municipality			Province	Postal Code
City of Mississauga			Ontario	L5M 1K8
Telephone No (including area code) Email Address				
905 819-8035		harold@mbsfina	ancialgroup.ca	

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 filled 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.

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs – Auditor's Report Candidate - Form 4 of George Carlson, candidate at the election for the office of Councilor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs.

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 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 internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

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

168 Queen Street South, Suite 207 Mississauga, ON L5M 1K8

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of George Carlson is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs, Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry

Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario Mississauga, Ontario

March 12, 2019

	1	Amount	Date Accepted	ice Postal Code	Province	ity		Unit	Street Name	Street Number	First Name	Surname'
		,	, ,			1,		(', ', ',	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	1		
(0, 1)		1	1 11	, (45. °	(,	- (3 11 1		7,	

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lferri .	Diane	17	DONALBERT ROAD	TORONTO I	QN	M9B 2E6	2018/09/21	\$200 00	1



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election

,	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 5 0 1 to 2 0 1 8 1 2 3 1
✓ Initial filing reflecting finances to December 31 (or 45 days after vot	ing day in a by-election)
Supplementary filing including finances after December 31 (or 45 december 31)	ays after voting day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	
Last Name or Single Name	Given Name(s)
Crombie	Bonnie
Office for which the candidate sought election	Ward name or no. (if any)
Mayor	8
Municipality Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 384,775.05	\$ 38,477.50
I did not accept any contributions or incur any expenses. (Complete	Boxes A and B only)
Box B: Declaration	
ı, Bonnie Crombie	declare that to the best of my knowledge and belief that these financial
statements and attached supporting schedules are true and correct	
Rouse Crowne Signature of Candidate	2019/03/22. Date (yyyy/mm/dd)
Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate or 2019/03/22 \.o+	Agent (if filed in person) Signature of Clerk or Designate

Box C: Statement of Campaign Income and Expenses		
LOAN		
Name of bank or recognized lending institution		
Amount borrowed \$		
- Control of the Cont		
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	563,840 00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of	<u> </u>	
Schedule 2)	т	
Interest earned by campaign bank account	+ \$	· · · · · · · · · · · · · · · · · · ·
Other (provide full details)	. •	
1	+ \$	
2.	+ \$	
3.	+ \$	
4	+ \$	
5.	+ \$	F00.040.03
Total Campaign Income (Do not include loan)	= \$	563,840.00 C1
EXPENSES (Note: include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 4 of	, \$	
Schedule 1)	±	166,011.25
Advertising	+ <u>\$</u> +\$	26,579.86
Brochures/flyers	+ \$	50,368.65
Signs (including sign deposit)	+ \$	30,300.03
Meetings hosted Office expenses incurred until voting day	+ \$	8,769.41
•	+ \$	0,709.41
Phone and/or internet expenses incurred until voting day	+ \$	43,400.00
Salaries, benefits, honorana, professional fees incurred until voting day	+ \$	6,658.44
Bank charges incurred until voting day	+ \$	0,000.44
Interest charged on loan until voting day	т ў	AMOV
Other (provide full details)	т ф	7 904 40
1. Website	+	7,821 40
2.	+ \$	
3.	+ \$	
4.	+ \$	·····
5	+ \$	
Total Expenses subject to general spending limit	=_\$	309,609.01 C2
EXPENSES		
Expenses subject to spending limit for parties and other expressions of appro	eciation	
1 Election day event	+ \$	19,866 72
2	+ \$	
3.	+ \$	
A CONTRACTOR OF THE PROPERTY O	+ \$	
5.	-+ *	
Total Expenses subject to spending limit for parties and other expressions		
of appreciation	= \$	19,866.72 _{C3}

Expenses not subject to spending limits		
Accounting and audit	+ \$ 14,690 00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$ 14,462 65	
Office expenses incurred after voting day	+ \$ 227 73	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$ 2,825.00	
Bank charges incurred after voting day	+ \$ 424.61	
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
Other (provide full details)		
1	+ \$	
2	+ \$	
3	+ \$	
4	+ \$	
_	+ \$	
Total Expenses not subject to spending limits	= \$ 32,629.99 _{C4}	
T-(10 1 5 (00 - 00 - 00)		0 405 70
Total Campaign Expenses (C2 + C3 + C4)	= \$ 36	52,105.72 _C
Box D: Calculation of Surplus or Deficit		
Excess (deficiency) of income over expenses (Income minus Total Expenses)		
(C1 – C5)	+ \$ 201,734.28 _{D1}	
Eligible deficit carried forward by the candidate from the last election		
(applies to 2018 regular election only)	- <u>\$</u> D2	
Total (D1 – D2)	= <u>\$ 201,734.28</u>	
If there is a surplus, deduct any refund of candidate's or		
spouse's contributions to the campaign	\$	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

201,734.28 D3

Surplus (or deficit) for the campaign

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 3 and Table 4)	+_\$	
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).	+ \$	7,085.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)		
 Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include 		
contributions from candidate or spouse)	+_\$	 581,005 00
Less: Contributions returned or payable to the contributor	- \$	1,250.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	23,000.00
Total Amount of Contributions (record under Income in Box C)	= \$	 563,840.00

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
see list attached	see list attached			
				1,250 00
			ļ	
]	

				4.44
Additional information is listed on a	separate supplementary attachment	Total		Adams & Miles LLP
✓ Additional information is listed on section (2018/04) ✓ Additional information (2018/04) ✓ Additional in	separate supplementary attachment	Total		Adams & Miles LLP Chartered Professional Accountants Page 4 of

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
- And the second				
Additional information is list	ed on separate supplementary	attachment	Total	
Total for Part II - Contributions (Add totals from Table 1 and Ta	exceeding \$100 per contribuable 2 and record the total in	utor Part 1 - Summary of Contributio	ns)	\$1B
Part III – Contributions from ca Table 3: Contributions in good				
Description of Goods or Service		Date Received	Value \$	<u> </u>
		(yyyy/mm/dd)	74120 \$	
		(yyyy/mm/dd)	74140 \$	
		(yyyy/mm/dd)	14140	
		(yyyy/mm/dd)	1.00	
		(yyyy/mm/dd)		

			Received y/mm/dd)	Value \$	
	<u> </u>				

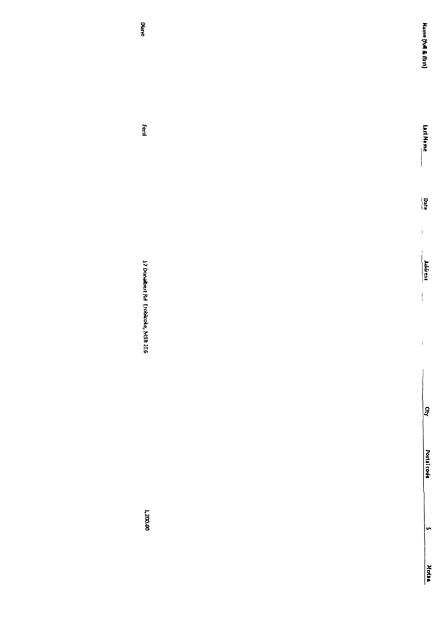
Additional information is listed on se	parate supplementary attachn	l nent	Total		
ble 4: Inventory of campaign goods a	and materials from previous	municipal cam	paign used in this	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the	municipal cam	paign used in this	campaign	Current Market Value \$
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
ble 4: Inventory of campaign goods a (Note: value must be recorded	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	
Additional information is listed on set able 4: Inventory of campaign goods at (Note: value must be recorded escription	and materials from previous as a contribution from the Date Acquired	municipal cam andidate and a	paign used in this s an expense)	campaign	

Schedule 2 – Fundraising Events and Activities				
Fundralsing Event/Activity Complete a separate schedule for each event or activity held				
Additional schedule(s) attached				
Description of fundraising event/activity Kick-off event				
Date of event/activity (yyyy/mm/dd)				
Part I – Ticket revenue				
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$		2A	
Number of tickets sold	x		2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			- =	\$
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value)				
Provide details				
Contributions received and included in 1A	+ \$	3,900.00		
2	+ \$,	
3.	+ \$			
4.	+ \$		•	
5.	+ \$		•	
Total Part II (Include in Part 1 of Schedule 1)			=	\$ 3,900.00
Part III – Other revenue not deemed a contribution				
(e.g. contribution of \$25 or less, goods or services sold for \$25 or less) Provide details				
1	+ \$			
2.	+ \$		•	
3.	+ \$			
4.	+ \$		•	
5.	+ \$,	i	
Total Part III (include under income in Box C)			=	\$
Part IV – Expenses related to fundralsing event or activity				
Provide details		500.00		
1. Band for event	+ \$ +		•	
2. Venue		1,899.00	i	
3 Food		2,232.50		
4 Other	+ \$	330.08		
5	+ \$			
6,	+ \$			
7.	+ \$		•	
8.	+ \$		•	
Total Part IV Expenses (include under Expenses in Box C)			=	\$ 4,961.58

Auditor's Repo	ort ions Act, 1996 (Secti	on 88.25)		
A candidate who	has received contribute	ons or incurred expenses in	excess of \$10,000 must attach ar	auditor's report
Professional Des	ignation of Auditor			
Chartered Pro	fessional Accounta	ant		
Municipality Toronto				Date (yyyy/mm/dd) 2019/03/21
Contact Informa	itlon			
Last Name or Sin	igle Name		Given Name(s)	Licence Number
Mongiat Leanne		Leanne	1-20674	
Address	The state of the s			
Suite/Unit No	Street No.	Street Name		
501	2550	Victoria Parke Ave	enue	
Municipality TOronto			Province ON	Postal Code M2J 5A9
Telephone No (II	ncluding area code)	Email Address		
416 502-2201		Imongiat@adamsmiles.com		
The report must b	pe done in accordance	with generally accepted aud	liting standards and must	
set out t	he scope of the examir	nation		
 provide misstate 	•	mpleteness and accuracy o	f the financial statement and wheth	ner it is free of material

✓ 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.



Description of Fundralsing Event/Activity Vietnamese Function

Date of event/activity 22-Jun-18

Part II - Other revenue deemed a contribution \$30,850.00

Part IV - Expenses related to fundraising event of activity

Restaurant \$1,200.62

Description of Fundralsing Event/Activity

Wilson Telxeira Meet & Greet

Date of event/activity

08-Aug-18

Part II - Other revenue deemed a contribution

\$6,100 00

Part IV - Expenses related to fundraising event of activity

Food and beverages

\$1,141.13

Description of Fundralsing Event/Activity

Independence Day Event

Date of event/activity

14-Aug-18

Part II - Other revenue deemed a contribution

\$9,750.00

Part IV - Expenses related to fundraising event of activity

Catering

\$450.00

Description of Fundraising Event/Activity Rogues Fundraiser

Date of event/activity 29-Aug-18

Part II - Other revenue deemed a contribution \$14,900 00

Part IV - Expenses related to fundralsing event of activity

Food \$2,237.74

Description of Fundraising Event/Activity

Tanenbaum Meet & Greet

Date of event/activity

07-Sep-18

Part II - Other revenue deemed a contribution

\$23,050.00

Part IV - Expenses related to fundraising event of activity

Catering

\$663.17

Description of Fundralsing Event/Activity

Lakeview Meet & Greet

Date of event/activity

11-Sep-18

Part II - Other revenue deemed a contribution

\$86,300 00

Part IV - Expenses related to fundralsing event of activity

\$0,00

Description of Fundraising Event/Activity

Joe Draganjac Fundralser

Date of event/activity

26-Sep-18

Part II - Other revenue deemed a contribution

\$34,500 00

Part IV - Expenses related to fundralsing event of activity

Food and beverages

\$1,073 50

Description of Fundralsing Event/Activity

Jazzy Night Meet & Greet

Date of event/activity

27-Sep-18

Part II - Other revenue deemed a contribution

\$14,200.00

Part IV - Expenses related to fundraising event of activity

Description of Fundraising Event/Activity

Edenshaw Meet & Greet

Date of event/activity

01-Oct-18

Part II - Other revenue deemed a contribution

\$19,150.00

Part IV - Expenses related to fundralsing event of activity

Description of Fundralsing Event/Activity

Mohd Fakih Meet & Greet

Date of event/activity

09-Oct-18

Part II - Other revenue deemed a contribution

\$18,450.00

Part IV - Expenses related to fundraising event of activity

Description of Fundralsing Event/Activity

Polish Fundralser

Date of event/activity

10-Oct-18

Part II - Other revenue deemed a contribution

\$5,400.00

Part IV - Expenses related to fundralsing event of activity

Event planner

\$355.80

Venue

\$2,232.00 \$2,587.80

Total Part IV - Expenses related to fundralsing event of activity

Description of Fundralsing Event/Activity

John Van Dyk Meet & Greet

Date of event/activity

13-Sep-18

Part II - Other revenue deemed a contribution

\$29,400 00

Part IV - Expenses related to fundraising event of activity

Description of Fundralsing Event/Activity Portugese Event

Date of event/activity 15-Oct-18

Part II - Other revenue deemed a contribution \$650.00

Part IV - Expenses related to fundraising event of activity

Event planner \$147.11

Description of Fundraising Event/Activity

Bruce Bower Meet & Greet

Date of event/activity

17-Oct-18

Part II - Other revenue deemed a contribution

\$24,500 00

Part IV - Expenses related to fundralsing event of activity

Bonnie Crombie Municipal Campaign Audit Report and Form 4 For the Period May 1, 2018 to December 31, 2018



501-2550 Victoria Park Ave Toronto, ON 1123 5A9 Tel 416 502 2201 Fax 416 502 2210 200-195 County Court Blvd Brampton, ON L6W 4P7 Tel 905 459 5605 Fax 905 459 2893

Independent Auditor's Report on the Audit of the Financial Statements (Form 4)
MUNICIPAL ELECTIONS ACT. 1996 (SECTION 88.25)

To. Municipal Clerk of the City of Mississauga

Qualified Opinion

We have audited the financial statement (Form 4) of Bonnie Crombie Municipal Campaign, which comprise of the statement of Campaign Income and Expenses, and the Calculation of Surplus or Deficit and schedules for the campaign from May 1, 2018 to December 31, 2018 relating to the municipal election held on October 22, 2018.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial information in the financial statement (Form 4) of Bonnie Crombie Municipal Campaign for the period from May 1, 2018 to December 31, 2018 present fairly, in all material respects, the income and expenses in accordance with the financial reporting provisions established by the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of transactions inherent in a municipal election campaign, the completeness of income and expenses is not susceptible to satisfactory audit verification. According our verification of income and expenses was limited to the amounts recorded in the financial statement (Form 4) in accordance with provisions established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

We conducted our 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 Statement section of our report. We are independent of the candidate and the candidate's campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to the fact that the financial statement (Form 4) is prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996. The financial statement (Form 4) is prepared to assist the Candidate to meet the reporting requirements established by the Municipal Elections Act, 1996. As a result, the financial statement (Form 4) may not be suitable for other purposes. Our report is intended solely for the Candidate to meet this requirement and should not be distributed to or used by parties other than for this purpose. Our opinion is not modified in respect of this matter

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

The Candidate is responsible for the preparation and fair presentation of the financial statement (Form 4) in accordance with the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of financial statement (Form 4) that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement (Form 4) as a whole is 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 statement (Form 4), 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Evaluate the overall presentation, structure and content of the financial statement (Form 4), including the schedules, and whether the financial statement (Form 4) represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Adams & Miles LLP

Chartered Professional Accountants Licensed Public Accountants

Toronto, Canada March 21, 2019



Ministry of Municipal Affairs

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) si conduct of the election.	nall be paid immediately over to the clerk who is responsible for the
	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 5 0 1 to 2 0 1 8 1 2 3 1
Initial filing reflecting finances to December 31 (or 45 days after vo	iling day in a by-election)
Supplementary filing including finances after December 31 (or 45	days after voting day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	
Last Name or Single Name	Given Name(s)
Dasko	Stephen
Office for which the candidate sought election	Ward name or no. (If any)
Councillor	Ward 1
Municipality	
Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 31,375.50	\$ 3,137.55
I did not accept any contributions or incur any expenses. (Complet	e Boxes A and B only)
Box B: Declaration	
ı, Stephen Dasko	, declare that to the best of my knowledge and belief that these financial
statements and attached supporting schedules are true and correct.	,
Signature of Candidate	2019 03/26 Date (yyyy/mm/dd)
	or Agent (if filed in person) Signature of Clerk or Designate
019/03/26/9:27	I white way

5	40,795.00	
5	40,795.00	
5	40,795.00	
5	40,795.00	
5	40,795.00	
5	40,795.00	
5	40,750.00	
3		
3		
	40 795 00 od	
	40,133.00 01	
	1 000 01	
	<u>11,339.55</u>	
	1,620.51	
	321,24	
	5,537.59	
	29,587.81 C2	
		1,633.01

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	+ \$	240.08	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	85.00	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
• • • • • • • • • • • • • • • • • • • •	+ \$		
1.	+ \$	······································	
2	+ 5		
3	+ \$		
4 5.			
Other (provide full details)			
1.	+ <u></u>		
2,	+ \$		
3.	+ \$		
4	+ \$		
5	<u>+ \$ </u>		
Total Expenses not subject to spending limits	= \$	2,585.08 _{C4}	
		_	
Total Campaign Expenses (C2 + C3 + C4)		= \$	34,095.41 _{C5}
Box D: Calculation of Surplus or Deficit			
Excess (deficiency) of income over expenses (income minus Total Expenses)			
(C1 – C5)	+ \$	6,699.59 _{D1}	
Eligible deficit carried forward by the candidate from the last election	· · · · · · · · · · · · · · · · · · ·		
(applies to 2018 regular election only)	_ \$	D2	
Total (D1 – D2)	= \$	6,699.59	
If there is a surplus, deduct any refund of candidate's or			
spouse's contributions to the campaign	<u> </u>		
Surplus (or deficit) for the campaign	= \$	6,699.59 D3	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

9503P (2018/04)

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 3 and Table 4)	+ \$	
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).	+ <u>\$</u>	670.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	40,125.00
Less: Contributions returned or payable to the contributor Contributions paid or payable to the clark, including contributions from anonymous sources exceeding \$25	- \$ - \$	
Total Amount of Contributions (record under Income in Box C)	≈ \$	40,795.00

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Please see a separate supplementary attachment			40,125.00	
	•			

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
W				
Additional information is list	ed on separate supplementary atta	chment	Total	
Total for Part II - Contributions (Add totals from Table 1 and T	exceeding \$100 per contributor able 2 and record the total in Par	t 1 - Summary of Contribution	18)	\$ 40,125.00 1B
Part III – Contributions from ca	indidate or spouse			
Table 3: Contributions in good				
Description of Goods or Service	ces ·	Date Received (yyyy/mm/dd)	Value \$	
				-
Additional information is liste	ed on separate supplementary attac	≯ment	Total	

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

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

Additional information is listed	on separate supplementary attachm	ent	т	otal

Page 7 of 9

Schedule 2 – Fundraising Events and Activities		
Fundralsing Event/Activity Complete a separate schedule for each event or activity held		
Additional schedule(s) attached		
Description of fundraising event/activity		
Date of event/activity (yyyy/mm/dd)		
Part I – Ticket revenue		
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2A
Number of tickets sold	x	28
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)		= \$
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details		
1.	+ \$	
1. 2.	+ \$	et Mariana de Caracteria de Ca
3	+ \$	
	+ \$	
4	+ \$	
Total Part II (Include In Part 1 of Schedule 1)	,	= \$
Part ill – Other revenue not deemed a contribution (e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details		
1.	+ \$	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.	+ <u>\$</u>	
2.	+ \$	- Addition of the Control of the Con
3.	+ \$	
4.	+ \$	
5.	+ 5	
6,	+ \$	**************************************
7.	+ \$	
8	+ \$	
Total Part IV Expenses (Include under Expenses in Box C)		= \$

A candidate who I	nas received contribution	ons or incurred expenses	in excess of \$10,000 must attach an	auditor's report.
	gnation of Auditor			
Colin Gray	•			
Municipality				Date (yyyy/mm/dd)
City of Burlingt	on			2019/03/20
Contact Informat	lon			
Last Name or Sing	gle Name		Given Name(s)	Licence Number
Gray			Colin	1-16549
Address				
Suite/Unit No.	Street No.	Street Name		
105	720	Guelph Line		
Viunicipality		—	Province	Postal Code
Burlington			ON	L7R 4E2
elephone No. (in	cluding area code)	Email Address		
905 333-4818		colingray@coling	rayca.com	
			uditing standards and must:	

Report is attached

misstatement

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.

AUDITOR'S REPORT

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 78)

To: City Clerk, City of Mississauga

I have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of: Stephen Dasko, Candidate, for the campaign period, from May 1, 2018 to December 31, 2018 relating to the election held on October 22 2018. These financial statements are the responsibility of Stephen Dasko, Candidate. My responsibility is express an opinion on this financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement.

An audit also includes assessing the accounting principles used and significant estimates made by Stephen Dasko, Candidate, as well as evaluating the overall financial statement presentation.

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 statement reflect the amount recorded in the accounting records of Stephen Dasko, 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.

In my opinion, except for item noted in the following paragraph and the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Stephen Dasko, Candidate's election campaign as at and the income and expenses for campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

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.

Colin Gray March 24, 2019

Chartered Professional Accountant
Licensed Public Accountant

City of Mississauga 2018 Municipal Elections Candidates Financial Information

Contributions Over \$100 (Form 4 - Table 1)

						
Diane Ferri	17 Donalbert Rd	Toronto	M9B 2E6	2018-09-27	\$ 300	no i
(CA) 10 1 011	i i Dougocitica	I CICINO	111100 000	1201000	, —	1 00



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election.

		YY	ΥΥ		M	М		OD			ΥΥ	ΥΥ		ММ		D	٥.
For the campaign period from (day candidate filed nomination)	2	0	1	8	0	5	0	1	to	2	0	1	8	1 2		3	1
▼ Initial filling reflecting finances to December 31 (or 45 days after version of the control o	oting	day	in a b	y-el	ectio	on)											
Supplementary filing including finances after December 31 (or 45	days	afte	r votii	ng d	ay ir	n a	by-e	lectic	n)								
Box A: Name of Candidate and Office																	
Candidate's name as shown on the ballot																	
Last Name or Single Name	G	iven	Nam	e(s)	l												
Fonseca		Chris	S														
Office for which the candidate sought election	N	Vard	name	01	no. ((if a	iny)							-			
Councillor Ward 03	0)3															
Municipality																	
City of Mississauga																	
Spending Limit - General	S	pend	ling L	imit	- Pa	rtie	s an	d Otl	ner E	xpre	essio	ns of	App	reciati	on .		
\$ 38,637.05	\$	3,	863.	71									·				
I did not accept any contributions or incur any expenses. (Comple	te Bo	oxes .	A and	d B	only))											
Box B: Declaration																	
ı, Fonseca, Chris	. de	oclare	e that	to t	he b	est	of m	y kn	owled	ige	and b	eilei	that	these	fina	nci	al
statements and attached supporting schedules are true and correct.	-							•		•							
Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate	or Ac	nent ((if file	d in	nore	son.	· -	20 Sign	119 D	ate	13/ (yyyy	26 /mm	/dd)				
2019/03/26 3:23pm C		Join !	(11 1110	u III	pors	3011		oigi i		<u> </u>			-	-	>)_	_
, ,																\	

Name of bank or recognized lending institution		
Amount borrowed \$		
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	35,160.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of	. \$	0.00
Schedule 2)	' ———	0.00
Interest earned by campaign bank account	+_\$	
Other (provide full details)		
1.	-+ \$ + \$	
2	+ 3 + \$	
3	+ 3 + \$	
4		
5.	+ \$	25 400 00
Total Campaign Income (Do not include loan)	=	35,160.00 c
EXPENSES (Note: include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (fist details in Table 4 of	. \$	2,610.00
Schedule 1)	+	2,675.15
Advertising	+ <u>\$</u> + \$	
Brochures/flyers		8,101.78
Signs (including sign deposit)		8,463.70
Meetings hosted	+ \$ + \$	E 000 04
Office expenses incurred until voting day	+ \$	5,090.94
Phone and/or internet expenses incurred until voting day		387.99
Salaries, benefits, honoraria, professional fees incurred until voting day	_ <u></u>	464.77
Bank charges incurred until voting day		161.77
Interest charged on loan until voting day	+_\$	
Other (provide full details)		
1. Wood Stakes	+ \$	1,142.16
2. Assorted Campaign Labels	+ \$	395.50
3. Food	+ \$	1,200.00
4	+ \$	
5.	+ \$	
Total Expenses subject to general spending limit	= \$	30,228.99 c

Expenses not subject to spending limits			
Accounting and audit	+ \$	1,695.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0.00	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honorana, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	60.00	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)		<u></u>	
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Other (provide full details)			
Volunteer appreciation event	+ \$	1,117.60	
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses not subject to spending limits	= \$	2,872.60 C4	
Total Campaign Expenses (C2 + C3 + C4)	,	=_\$	33,101.59 Ct
Box D: Calculation of Surplus or Deficit			
Excess (deficiency) of income over expenses (Income minus Total Expenses)			
(C1 – C5)	+ _\$	2,058.41 _{D1}	
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	\$	D2	
Total (D1 - D2)	= \$	<u>2,058.41</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_ \$	2,058.41	
Surplus (or deficit) for the campaign	= \$	0.00 _{D3}	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions		,
Part I – Summary of Contributions		
Contributions in money from candidate and spouse	+	\$ 3,500.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+_	\$ 2,610.00
 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). 	+_	\$ 0.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5 list details in Table 1 and Table 2)	5,	
 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). 	+_	\$ 29,050.00
Less: Contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from		\$ 0.00
anonymous sources exceeding \$25		\$ 0.00
Total Amount of Contributions (record under Income in Box C)	=	\$ 35,160.00

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Pald to Clerk
See attached.			27,850.00	0.00
	-			
Additional information is listed on se	eparate supplementary attachment	Total	27,850.00	Page 4 of 8

Table 2: Contributions in goods or services from	n Individuals other than candidate or spouse
(Note: must also be recorded as Expens	ses in Box C)

	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
	- • • • • • • • • • • • • • • • • • • •			
Additional information is l	listed on separate supplementary	attachment	Total	1,200.00
otal for Part II - Contributio	ns exceeding \$100 per contrib	utor)	
Add totals from Table 1 and	I Table 2 and record the total ir	Part 1 - Summary of Contributio	ins)	\$ 29,050.00 1
art III – Contributions from	candidate or spouse			
able 3: Contributions in go	ods or services			
escription of Goods or Ser	vices	Date Received (yyyy/mm/dd)	Value \$	
1/A				N / A
1/A				N/A
1 / A				N/ <i>J</i>
1/A				N/)
I/A				N/A
I/A				N/A
1/A				N//
I/A				N/A
1/A				N/A
1/A				N/A
N/A				N/A
1/A				N/A

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small signs	2018-09-01	Lakefront Grafix	250	750.00
Big signs	2018-09-01	Lakefront Grafix	100	800.00
wood stakes	2018-09-01	Chris Fonseca	100	200.00
laptop	2018-09-01	Chris Fonseca	1	60.00
Table, chairs, coffee pot, microwave, fridge	2018-09-01	Chris Fonseca	1	800.00
Additional information is listed on separate su	upplementary attachm	nent	Total	2,610.00

Schedule 2 - Fundralsing Events and Activities		_		
Fundraising Event/Activity Complete a separate schedule for each event or activity held				
Additional schedule(s) attached				
Description of fundraising event/activity N / A				
Date of event/activity (yyyy/mm/dd)				
Part I – Ticket revenue				
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	N/A 2A		
Number of tickets sold	x	2B		
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			= \$	N/A
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details				
1. N / A	+ \$	N/A		
2.	+ \$			
3.				
4.	+ \$			
5.	+ \$			
Total Part II (include in Part 1 of Schedule 1)			= \$	N/A
Part III – Other revenue not deemed a contribution (e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details				
1. N/A	+ \$	<u>N/A</u>		
2	+ <u>\$</u>			
3.	+ <u>\$</u>			
4.	+ \$			
5	+ \$			
Total Part III (include under Income In Box C)			= \$	<u>N/A</u>
Part IV – Expenses related to fundralsing event or activity				
Provide details				
ABLEA	+ \$	N/A		
1. N / A	+ \$	N/A		
1. N/A 2.	+ \$ + \$	N/A		
1. N / A 2. 3.	+ \$	N/A		
1. N / A 2. 3. 4.	+ \$ + \$	N/A		
1. N / A 2. 3. 4. 5.	+ \$ + \$ + \$	N/A		
1. N / A 2. 3. 4. 5. 6.	+ \$ + \$ + \$ + \$	N/A		
1. N / A 2. 3. 4. 5.	+ \$ + \$ + \$ + \$ + \$	N/A		

Auditor's Repo	ort ions Act, 1996 (Sections	on 88.25)		
A candidate who	has received contribution	ons or incurred expenses	in excess of \$10,000 must attach ar	auditor's report.
Professional Des	ignation of Auditor			
CPA				
Municipality				Date (yyyy/mm/dd)
Woodbridge				2019-03-19
Contact Informa	tion			
Last Name or Sin	gle Name		Given Name(s)	Licence Number
lerfino			Nick	571433
Address				
Suite/Unit No	Street No.	Street Name		
17	21	Roysun Rd		
Municipality			Province	Postal Code
Woodbridge			Ontario	L4L8R3
Telephone No. (ir	icluding area code)	Email Address		
9052658533 nick@ierfino.com				
The report must b	e done in accordance	vith generally accepted a	uditing standards and must:	
set out t	he scope of the examin	ation		
 provide misstate 	•	mpleteness and accuracy	of the financial statement and wheth	ner it is free of material

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: Mrs. Chris Fonseca, Office of the City Clerk, City of Mississauga.

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of Chris Fonseca, candidate, for the campaign period from May 1, 2018 to December 31, 2018 relating to the election held on October 22, 2018. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information 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 information is free of material misstatement.

An audit involves preforming procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgement, including the assessment of those risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the financial information 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Chris Fonseca, candidate, as well as evaluating the overall presentation of the financial information. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

-2-

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 disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Chris Fonseca, candidate, and we were 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 possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairy, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of the Office of the City Clerk, City of Mississauga, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Vaughan, Ontario March 19, 2019 I&A Professional Corporation
Chartered Professional Accountants

Authorized to practise public accounting By the Chartered Professional Accountants of Ontario Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Candidate: Fonseca, Chris Run for Office: Councillor Ward 03

Name Full Address Date Received Amount Received \$ Returned to Contributor or Paid to Clerk

h				
Diane Ferri	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	



Ministry of Municipal Affairs

7.1.-81

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 of C. Schodulo 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

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

	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 5 0 1 to 2 0 1 8 1 2 3 1
☑ Initial filing reflecting finances to December 31 (or 45 days after vot	ing day in a by-election)
Supplementary filing including finances after December 31 (or 45 d	ays after voting day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	1-
Last Name or Single Name	Given Name(s) Matthew
Manoney	
Office for which the candidate sought election	Ward name or no (if any) 8
Municipal Council	0
Municipality City of Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 44,296 35	\$ 4429 64
¥ 11.250 00	V TTLO O F
I did not accept any contributions or incur any expenses (Complete	Boxes A and B only)
Box B: Declaration	
ı, Matthew Mahoney	, 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 of	Agent (if filed in person) Signature of Clerk or Designate
2019/02/21 3:36 pm. 17/7	THE THEN

Box C: Statement of Campaign Income and Expenses			***************************************
LOAN	***		
Name of bank or recognized lending institution TD Canada Trust			
Amount bor owed \$			
INCOME			
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	47/25/00	
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)			
	+\$		
2	+ \$		
3	+ \$		
4	+ \$		
5	+ \$		
Total Campaign Income (Do not include loan)	= _\$	<u>47,105.00</u> c1	
EXPENSES (No*e include the value of contributions of goods and services)			
Expenses subject to general spending limit			
Inventory from previous campaign used in this campaign (list details in Table 4 of			
Schedule 1)	+		
Advertising	+ \$	5,198 00	
Brochures/flyers	+ \$	11,652 35	
Signs (including sign deposit)	+ \$	5 344 90	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	5,642 69	
Phone and/or internet expenses incurred until voting cay	+ \$	388.56	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	13,000 00	
Bank charges incurred until voting day	+ \$	84 18	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
f	+ \$		
2	+ \$		
3	+ \$		
4	+ \$		
5	+ \$		
Total Expenses subject to general spending limit	= \$	41,310.68 C2	
EXPENSES			
Expenses subject to spending limit for parties and other expressions of appre	ciation		
1 Volunteer appreciation dinner	+ \$	2,602 82	
2	+ \$		
2	+ \$		
1	+ \$		
5	+ \$		
Total Expenses subject to spending limit for parties and other expressions			
of appreciation	=_\$	2,602.82 c3	

Expenses not subject to spending limits				
Accounting and audit	+ \$	2 260 00		
Cost of funoraising events/activities (list details in Part IV of Schedule 2)	+ \$	334 244 2 4 5 2		
Office expenses incur ed after voting day	± \$			
Phone and/or internet expenses incurred after voting day	+ \$			
Salaries, benefits, hor oraria, professional fees incurred after voting day	+ \$			
Bank charges mouned after voting day	+ \$	22.85		
Interest charged on loan after voting day	+ 5	Sun Aur V		
Expenses related to recount	÷ \$			
Expenses related to controverted election	+ \$			
Expenses related to compliance audit	+ \$	*		
Expenses related to candidate's disability (provide full details)				
4	+ \$			
	+ \$			
C	+ \$			
	· <u> </u>			
Other (provide full details)				
1	+ \$			
2	+ \$			
3	+ \$			
4	+ \$			
5	+_\$			
Total Expenses not subject to spending limits	= \$	2,282.85 _{C4}		
Total Campaign Expenses (C2 + C3 + C4)			=_\$	46,196.35 _{C5}
Box D: Calculation of Surplus or Deficit				
Excess (deficiency) of income over expenses (Income minus Total Expenses)				
(C1 – C5)	+ \$	908 65 p ₁		
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	_ \$	D2	<u>,</u>	
Total (D1 – D2)	= \$	908.65		
If there is a surplus, deduct any refund of candidate's or	<u> </u>			
spouse's contributions to the campaign	_ \$	1,000 00		
Surplus (or deficit) for the campaign	= \$	-91.35 _{D3}		

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions		
Part I – Summary of Contributions		
Contributions in money from candidate and spouse	+ \$	1 000 00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
Total value of contributions not exceeding \$100 per contributor Include ticket revenue, contributions in money goods and selvices where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse)	+ \$	50 00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5,		
 Itst details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse) 	+ \$	46,055 00
Less: Contributions returned 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)	= \$	47,105.00 1

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk			
See attached table							
			46 055 00				
		:					
			7				
✓ Additional information is lis	ted on separate supplementary att	achment Total	46,055.00				

Table 2 Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Receive (yyyy/mm/dd)	
- 110 STATUS SUBSCIENCE				
		W		· • • • • • • • • • • • • • • • • • • •
Additional information is lis	sted on separate supplementar	y a tachment	Total	
otal for Part II - Contribution Add totals from Table 1 and	s exceeding \$100 per contrit Table 2 and record the total i	outor n Part 1 - Summary of Contributi	ions)	\$ 46,055.00 1
Add totals from Table 1 and Telescope and Te	Table 2 and record the total i	outor n Part 1 - Summary of Contributi	ions)	\$ 46,055.00 1
Total for Part II - Contribution: [Add totals from Table 1 and Table 1 and Table 1 and Table 1 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	n Part 1 - Summary of Contributi	d Value	
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	n Part 1 - Summary of Contributi	d Value	
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	n Part 1 - Summary of Contributi	d Value	
Add totals from Table 1 and Table 1 and Table 1 and Table 2 Contributions from cable 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 1 and Table 2 Contributions from cable 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 1 and Table 2 Contributions from cable 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 1 and Table 2 Contributions from cable 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 1 and Table 2 Contributions from cable 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions in good Description of Goods or Servi	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$
Add totals from Table 1 and Table 1 and Table 2 and Table 3: Contributions from c	Table 2 and record the total i andidate or spouse ds or services	Date Received (yyyy/mm/dd)	d Value	\$

Table 4 Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
	-	-	THE THE PARTY OF T	
		1 mm mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/		1
Additional information is listed	on separate supplementary attachm	ent	Tot	al

9503P (2018/04) Page 6 of 8

Schedule 2 - Fundraising Events and Activities			
Fundraising Event/Activity Complete a separate schedule for each event or activity held			
Additional schedule(s) artached			
Jescription of fundraising eventractivity		***************************************	
Date of event/activity (yyyy/mm/dd)			
Part I – Ticket revenue			
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2 A	
Number of tickets solc	X	2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)	LALOS AND THE PARTY OF THE PART		\$
Part II – Other revenue deemed a contribution (e g revenue from goods sold in excess of fair market value) Provide details			
	+ \$		
12	+ \$		
	+ \$		
5	+ \$		
Total Part II (include in Part 1 of Schedule 1)			\$
Part III - Other revenue not deemed a contribution (e.g. contribution of \$25 or less, goods or services sold for \$25 or less) Provide details			
4	+ \$		
2	+ \$		
3	+ \$		
A	+ \$		
5	+ \$		
Total Part III (include under Income in Box C)		= .	\$
Part IV – Expenses related to fundraising event or activity Provide details			
1	+ \$		
2	+ \$		
3	+ \$		
4	+ \$		
5	+ \$		
6	+ \$		
7	+ \$		
8	+ \$		
Total Part IV Expenses (include under Expenses in Box C)		=	\$

Auditor's Repo	ort Jons Act, 1996 (Secti	on 88.25)					
A candidate who	has received contributi	ons or incurred expenses ii	n excess of \$10,000 must attach an	auditor's report			
	ignation of Auditor fessional Accounta	1{1L					
Microcipality City of Missoss	sauga		-	Date (yyyymmidd) 2015/03/19			
Contact Informa			Given Name(s)	Licence Number			
Last Name or Single Name Johnson			Harold Grant	1-17097			
Address Suite/Unit No Street No Street Name 207 168 Queen Street Sc		Street Name Queen Street Scu	th				
Municipality City of Mississ	auga		Province Ontario	Postal Code L5M 1K8			
Telephone No (including area code) Email Address 905 819-8035 harold@mbsfinar			ancialgroup ca				
The report must b	e done in accordance	with generally accepted aud	diting standards and must				
 set out t 	he scope of the examir	nation					
 provide misstate 	*	mpleteness and accuracy c	of the financial statement and wheth	er it is free of material			

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.

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs — Auditor's Report Candidate - Form 4 of Matthew Mahoney, candidate at the election for the office of Councilor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 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 internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

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

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Basis for Qualifier Online

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of Matthew Mahoney is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs. Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry.

Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario Mississauga, Ontario

March 19, 2019

3/11/2019 10:46	2018 Campaign Donations							
		Address	Donation					

1-		unreconnected distriction of the second seco		 ····	~		
1						- 1	
1		•				į	
1	17	Diane	Corni	17 Donalbert Rd Toronto, ON M9B 2E6	<mark>ረ</mark>	200.00	
1	1./	Diane	Ferri	17 Donaidert ku Toronto, ON 19196 266	Þ.	200.00 J	



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election

	***************************************						-							
For the campaign period	d from (dav candidate	filed nomination)) ₂ (YYY 1 1	i	м 5 с	DD 3 1	to	YY 2 0		8 1	мм I 2	D 3	D 1
		·	I					L	2 0		0 1			
Initial filing reflecting fil														
Supplementary filing in	ncluding finances after	December 31 (or 45	days af	ter voti	ng day i	n a by-	electio	n)						
Box A: Name of Cand	idate and Office				-									
Candidate's name as show			١٥											
Last Name or Single Nam McFadden	e		Sus	n Nam	ie(s)									
Office for which the candid	tate sought election		1		or no	(if any)								
Ward 10 Councillor	sale sought election			Ten)	or no	(ii aiiy)								
Municipality														—
Region of Peel/City o	f Mississauga													
Spending Limit - General				-	ımıt - P	arties a	nd Oth	er Exp	ressio	ns of A	Apprec	ciation		
\$ 38,250.30			\$ 3,	825.3	0									
I did not accept any co	ntributions or incur any	expenses (Comple	ete Boxe	s A an	d B only)								
Box B: Declaration		-	-	-	-		*****	-		-	-	-	-	_
ı, Susan McFadden			_ , decla	re that	to the b	est of	my kno	wledg	e and b	elief l	that th	ese fir	nanc	ıal
statements and attached s	supporting schedules a	re true and correct												
8	Signature of C	Candidate				2	2019/0		∋ (yyyy₁	/mm/o	ld)		_	
							1							
Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate	or Agen	t (ıf file	d in per	son)	Signa	ture of	Eeletk	or Da	signat	<u>e</u>		
2019/03/11	2:16 pm							1			\searrow	~		
7 /													$\overline{}$	
	730	1: Ed or												
	ا ت با ا	いさしっせい	۸											

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)	+ \$	39,100 00
Revenue from items \$25 or less	+ \$	5.00
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)		
Refund of nomination filing fees	+ \$	100.00
2 Other revenue deemed a contribution(from part II of sch.2)	+ \$	3,220.00
3,	+ \$	
4	+ \$	
5	+ \$	
Total Campaign Income (Do not Include Ioan)	= \$	42,425.00 C
EXPENSES (Note include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	↓ \$	
Advertising	+ \$	1,620.00
Brochures/flyers	+ \$	18,686.97
Signs (including sign deposit)	+ \$	4,687.27
Meetings hosted	+ \$	4,153,23
Office expenses incurred until voting day	+ \$	958,55
Phone and/or internet expenses incurred until voting day	+ \$	542,40
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	3,062.74
Bank charges incurred until voting day	+ \$	36,80
nterest charged on loan until voting day	+ \$	
Other (provide full details)	· •	
1 Nomination filing fee	+ \$	100 00
2 Travel/Mileage		416 54
	+\$	
3 Meals	+\$	167.36
4		
5	<u></u>	04 404 00
otal Expenses subject to general spending limit	=_\$	34,431.86 c2
EXPENSES		
Expenses subject to spending limit for parties and other expressions of appr	eciation	
	+ \$	
1	+ \$	
2	+ \$	
3.	+ \$	
4		
5	+ \$	
Total Expenses subject to spending limit for parties and other expressions	_ ¢	-
f appreciation	= \$	C3

Expenses not subject to spending limits			
Accounting and audit	+ \$	1,977.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	4,555 90	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	705.10	
Bank charges incurred after voting day	+ \$	43.65	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$	***************************************	
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)	**************************************		
1.	+ \$		
2	+ \$		
3	+ \$		
4	+ \$		
5.	+ \$	and the second s	
Other (provide full details)			
4 Volume days marks	+ \$	2,450.00	
a Trough Milegge	+ \$	129 50	
	+ \$	120 00	
45	' \$		
Total Expenses not subject to spending limits	—— τ ψ = \$	9,861.65 C4	
lotal expenses not subject to spending limits	<u>φ</u>	3,001.03 C4	
Total Campaign Expenses (C2 + C3 + C4)		=_\$	44,293.51 C5
Box D: Calculation of Surplus or Deficit		_	
Excess (deficiency) of income over expenses (Income minus Total Expenses)			
(C1 – C5)	+ \$	-1,868.51 _{D1}	
Eligible deficit carried forward by the candidate from the last election	-		
(applies to 2018 regular election only)	_ \$	5,059.01 D2	
Total (D1 – D2)	= \$	-6,927.52	
If there is a surplus, deduct any refund of candidate's or	_		
spouse's contributions to the campaign	_ \$	· · · · · · · · · · · · · · · · · · ·	
Surplus (or deficit) for the campaign	= _\$	-6,927.52 D3	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

Schedule 1 - Contributions				
Part I – Summary of Contributions				
Contributions in money from candidate and spouse	+	\$	100.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+	\$		
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)	+	\$	375.00	<u>.</u>
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5, list details in Table 1 and Table 2)				
 Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include 				
contributions from candidate or spouse).	+	\$	41,950.00	-
		•		
Less: Contributions returned 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)	=	\$	42,425.00	1A

Part II - Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Pald to Clerk
See attached appendix	See attached appendix		41,950.00	
Additional information is listed	on separate supplementary attachme	nt Total	41,950.00	

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None	None	None		
				44.44
Additional information	n is listed on separate supplemental	ry attachment	Total	
oart III – Contributions f Table 3: Contributions in	rom candidate or spouse n goods or services			
Description of Goods or	Services	Date Received (yyyy/mm/dd)	Value \$	- AND
lone		1 3777	4	
HILLIAN SANCE AND THE SANCE OF				

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

					Clarity Co. Co. Co.

Additional information is listed	on congress supplementant ettechn	l	Total		
Table 4: Inventory of campaign go	on separate supplementary attachn	municipal cam	Total	campaign	
Table 4: Inventory of campaign go (Note: value must be reco		municipal cam candidate and a	paign used in this	s campaign	Current Market
Fable 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a	paign used in this s an expense)	s campaign	
Table 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
able 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
Table 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
Fable 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
Fable 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
Fable 4: Inventory of campaign go (Note: value must be reco Description	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	
Table 4: Inventory of campaign go	ods and materials from previous orded as a contribution from the Date Acquired	municipal cam candidate and a Supplier	paign used in this s an expense) Quantity	s campaign	

Schedule 2 – Fundraising Events and Activities				
Fundraising Event/Activity Complete a separate schedule for each event or activity held				
Additional schedule(s) attached				
Description of fundraising event/activity Kick off fundraising campaign				
Date of event/activity (yyyy/mm/dd) 2018/06/13				
Part I - Ticket revenue				
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2A		
Number of tickets sold	X			
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)		<u>-</u>	\$	
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details				
Kickoff fund raising- Individual contributions collected	+ \$ 3,220 (າດ		
	+ \$			
3.				
4.	+ \$			
5	+ \$			
Total Part II (Include in Part 1 of Schedule 1)		<u>=</u>	\$	3,220.00
Part III - Other revenue not deemed a contribution				
(e.g. contribution of \$25 or less, goods or services sold for \$25 or less) Provide details				
1	+ \$			
2	+ \$			
3.	•			
4.	+ \$			
5.	+ \$			
Total Part III (include under income in Box C)		=	\$	
Part IV – Expenses related to fundraising event or activity				
Provide details				
1, Venue ,food	+ \$ 4,555.9	10		
2	+ \$			
3.	+ \$	_		
4.	+ \$			
5	+ \$			
6	+ \$			
7	+ \$			
8	+ \$	_		
Total Part IV Expenses (Include under Expenses in Box C)		=	<u> </u>	4,555.90

Auditor's Repo Municipal Electr	rt ons Act, 1996 (Section	on 88.25)		
A candidate who l	has received contribution	ons or incurred expenses	s in excess of \$10,000 must attach an	auditor's report
Professional Desi	gnation of Auditor			
Chartered Prof	fessional Accounta	nt		
Municipality Mississauga				Date (yyyy/mm/dd) 2019/02/20
Contact Informat	ilon			
Last Name or Sing Syed	gle Name		Given Name(s) Sami	Licence Number 1-18473
Address				
Suite/Unit No. 48	Street No.	Street Name Village Centre P	lace	
Municipality Mississauga			Province ON	Postal Code L4Z 1V9
Telephone No. (in 905 273-5888	cluding area code)	Email Address info@ntnw.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

Table 1 Monetary contributions from individuals other than candidate or spouse

Particulars	Address	Amount

Díane Ferri	17 Donalbert, Toronto, ON, M9B 2E6	1,000.00
-------------	------------------------------------	----------

Total

\$41,950.00



improving the present, with an eye on the future

48 Village Centre Place Mississauga, Ontario L4Z 1V9

|t| 905 273 5888 |f| 905 273 5999 |e|inlo@ntnw.ca www.ntnw.ca

Independent Auditors' Report with respect to Municipal Elections Act, 1996 (Section 78)

To Region of Peel, City Clerk, Mississauga

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of Susan McFadden, candidate, for the campaign period from May 1, 2018 to December 31, 2018 relating to the election held on October 22, 2018. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information 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 information is free of material misstatement.

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

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 disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of **Susan McFadden**, candidate, and we were 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 possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of **Region of Peel, City Clerk, Mississauga**, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Mississauga, Ontario February 20, 2019 Naway Tanb & Wasserman LLP
CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election.

7.1.-104

conduct of the election	,
	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 5 0 8 to 2 0 1 8 1 2 3 1
✓ Initial filing reflecting finances to December 31 (or 45 days after vol	ing day in a by-election)
Supplementary filing including finances after December 31 (or 45 d	ays after voting day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	
Last Name or Single Name	Given Name(s)
Parrish	Carolyn
Office for which the candidate sought election	Ward name or no. (if any)
Councillor	Ward 5
Municipality	
City of Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 43,466.75	\$ 4,346.65
I did not accept any contributions or incur any expenses (Complete	Boxes A and B only)
Box B: Declaration	
ı, Carolyn Parrish	, 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	War ab 19 Date (yyyy/mm/dd)
Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate o	Agent (if filed in person) Signature of Clerk or Designate
2019/03/26 2:452m	

Box C: Statement of Campaign Income and Expenses		
LOAN		
Name of bank or recognized lending institution		
Amount borrowed \$	· · · · · · · · · · · · · · · · · · ·	
MOONE		
INCOME Total amount of all contributions (from line 1A in Schedule 1)	+ ¢	48,150.00
Revenue from items \$25 or less	<u>, φ</u>	40,100.00
Sign deposit refund	+ &	
Revenue from fundraising events not deemed a contribution (from Part III of	'Ψ	
Schedule 2)	+ _\$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1 Inventory from previous campaigns	+ \$	3,003.80
2	+ \$	
3	+ \$	Address of the Control of the Contro
4	+ \$	Company of the Compan
5	+ \$	
Total Campaign Income (Do not include loan)	= \$	51,153.80 C1
EVERTICES (N. d		
EXPENSES (Note include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	, \$	3,003.08
Advertising	+ \$	8,254.87
Brochures/flyers	+ \$	9,895.15
Signs (including sign deposit)	+ \$	4,110 64
Meetings hosted	+ \$	1,191.28
Office expenses incurred until voting day	+ \$	8,495.47
Phone and/or internet expenses incurred until voting day	+ \$	1,065 08
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	600.00
Bank charges incurred until voting day	+ \$	60.51
Interest charged on loan until voting day	+ \$	
Other (provide full details)	`	
1 distribution of flyers	+ \$	6,176 25
	- ' ' '	0,170 23
2		washing to the second s
3		
4.	+ \$	Andrew To Art Co.
5	_+ <u>\$</u>	
Total Expenses subject to general spending limit	=_\$	42,852.33 c2
EXPENSES		
Expenses subject to spending limit for parties and other expressions of appre	clation	
1 Post election party	+ \$	2,975.28
2. Stamps for post election thank you letters	- , 	1,289.17
	- 	· i i i i i i i i i i i i i i i i i i i
3	- ' - φ	
4	+ \$	
5	_ τ_φ	
Total Expenses subject to spending limit for parties and other expressions	= \$	4,264.45 c3
of appreciation	- - - - - -	TIMUTITY US

Expenses not subject to spending limits Accounting and audit	+ \$	2,500.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	2,300.00	
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$	······································	
Salaries, benefits, honorana, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	4.75	
Interest charged on loan after voting day	+ \$	4.73	
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to compliance addit Expenses related to candidate's disability (provide full details)			
	+ \$		
^	+ \$		
2.	+ \$ + \$		
3			
4	+ <u>\$</u>		
5	+ <u>\$</u>		
Other (provide full details)			
1	+ \$		
2	+ \$		
3	+ \$		
4.	+ \$		
5	+ \$		
Total Expenses not subject to spending limits	= \$	2,504.75 c4	
Total Campaign Expenses (C2 + C3 + C4)		= 9	49,621.53 _{C5}
		_	
Box D: Calculation of Surplus of Deficit			
Excess (deficiency) of income over expenses (Income minus Total Expenses)			
(C1 – C5)	+ \$	1,532.27 _{D1}	
Eligible deficit carried forward by the candidate from the last election			
(applies to 2018 regular election only)	\$	D2	
Total (D1 ~ D2)	= \$	1,532.27	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election

1,532.27 _{D3}

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

Surplus (or deficit) for the campaign

Schedule 1 -	Contributions					
Part I - Summ	nary of Contributions					
	n money from candidate	•		+ \$		
		m candidate and spouse le 4)		+ \$		
 (include value listed in Table 3 and Table 4) 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) 			t	+ \$		
Inst details in Ta Include tic the total co	able 1 and Table 2) ket revenue, contribution	\$100 per contributor (from line 1B s in money, goods and services water exceeds \$100 (do not include buse).	where	+ \$		
Contri	butions returned or paya butions paid or payable mous sources exceeding	o the clerk, including contribution	s from	- \$° - \$		
Total Amount	of Contributions (reco	d under Income in Box C)		= \$	1A	
		0 per contributor – individuals individuals other than candida			orspouse	
Name		Full Address	Date Re		Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See Attache	d Table				48,150.00	

Name	Full Address	Date Received	Amount Received \$	Returned to Contributor or Paid to Clerk
See Attached Table				
			48,150.00	
				. M
				ļ
Partia anni anni anni anni anni				
T.				
The state of the s				
				- the second
Additional information is liste	d on separate supplementary att	achment Total	48,150.00	-

Table 2: Contributions in goods or services from Individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Not applicable				

			<u></u>	
Additional information is lis	sted on separate supplementary	attachment	Total	
Total for Part II - Contribution (Add totals from Table 1 and	is exceeding \$100 per contribu Table 2 and record the total in	tor Part 1 - Summary of Contributio	ns)	\$ 48,150.00 1B
Part III - Contributions from o	candidate or spouse			
Table 3: Contributions in goo				
Description of Goods or Serv	ices	Date Received (yyyy/mm/dd)	Value \$	
Not applicable				
				1
The state of the s	****			
Additional information is lis	ted on separate supplementary	attachment	Total	

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Large election signs from inventory		Lakeshore Graphics	217	1,716.47
Small election signs with metal stakes		Lakeshore Graphics	230	1,037.30
2x2 wooden election stakes		Cooksville Lumber	201	249.31
Additional information is listed on separate su	otal 3,003.08			

Schedule 2 – Fundraising Events and Activities			
Fundraising Event/Activity Complete a separate schedule for each event or activity held			
Additional schedule(s) attached			
Description of fundraising event/activity			
Date of event/activity (yyyy/mm/dd)			
Part I – Ticket revenue			
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2A	
Number of tickets sold	X	2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)		= \$	
Part II - Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details			
3.00.000	+ \$		
1	+ \$		
2			
4	+ \$		
5	+ \$	**************************************	
Total Part II (include in Part 1 of Schedule 1)		= _\$	
Part III – Other revenue not deemed a contribution (e g contribution of \$25 or less, goods or services sold for \$25 or less) Provide details			
•	+ \$		
2		₹	
3	+ \$	P	
4.	+ \$		
5.	+ \$	**************************************	
Total Part III (include under Income In Box C)		= \$	
Part IV – Expenses related to fundralsing event or activity Provide details			
	+ \$		
	+ \$		
	+ \$		
3	+ \$		
45	+ \$	***************************************	
	+ \$		
	+ \$	- the state of the	
8	+ \$		
Total Part IV Expenses (include under Expenses in Box C)		= \$	
·			

Auditor's Repor Municipal Election	i ns Acl, 1996 (Secti	on 88.25)				
A candidate who h	as received contributi	ons or incurred expenses in e	xcess of \$10,000 must attach an	auditor's report.		
Professional Desig	nation of Auditor					
Chartered Profe	essional Accounta	ant				
Municipality	Municipality Date (yyyy/mm/dd)					
City of Mississa	iuga			2019/03/12		
Contact Informati	on					
Last Name or Sing	le Name		Given Name(s)	Licence Number		
Johnson			Harold Grant			
Address						
Suite/Unit No	Street No	Street Name				
207	168	Queen Street South				
Municipality			Province	Postal Code		
City of Mississa	uga		Ontario	L5M 1K8		
Telephone No. (inc	luding area code)	Email Address				
905 819-8035		harold@mbsfinancia	cialgroup.ca			
The report must be	done in accordance	with generally accepted auditi	ng standards and must			
set out the	e scope of the examir	nation				
provide ar misstatem		mpleteness and accuracy of the	he financial statement and wheth	er it is free of material		

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

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Independent Auditor's Report

To Ministry of Municipal Affairs

Auditor's Report Candidate - Form 4

I have audited the accompanying Statement of Campaign Period Income and Expenses, included in the Ontario Ministry of Municipal Affairs — Auditor's Report Candidate - Form 4 of Carolyn Helen Parrish, candidate at the election for the office of Councilor, City of Mississauga, for the campaign period from May 18, 2018 to December 31, 2018

This Form 4 has been prepared by the candidate based on the financial reporting provisions of the Ontario Municipal Elections Act, 1996 covering the period from May 18, 2018 through December 31, 2018, and the accounting guidelines issued by the Ontario Ministry of Municipal Affairs.

Candidates Responsibility for the Report

The candidate is responsible for the preparation of the financial statement in accordance with the guidelines of the Ontario Ministry of Municipal Affairs Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Form 4 based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Form 4 is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 4. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Form 4, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Form 4 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 internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Form 4.

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

168 Queen Street South, Suite 207 Mississauga, ON L5M 1K8

Harold G Johnson CPA, CA, LPA Chartered Professional Accountant

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the Return of Carolyn Helen Parrish is prepared, in all material respects, in accordance with the reporting provisions of Ontario Ministry of Municipal Affairs, Municipal Elections Act, 1996, and the accounting guidelines issued by the Ministry.

Chartered Professional Accountant

Authorized to practise public accounting by Chartered Professional Accountants Ontario

Mississauga, Ontario

March 12, 2019

Part II - Contributions exceeding \$100 per contributor - other than candidate or spouse TABLE 1: Monetary contributions from individuals other than candidate or spouse

NAME	FULL ADDRESS	Date Received	Amount Received	Amount returned to clerk	

	<u> </u>						
CVana Facel	17 Donalhart 84	Toronto ON	1400 156	comt 25 2019	< 3000	n l al	



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination	yyyy MM DD Yyyy MM DD on) 2 0 1 8 0 5 0 7 to 2 0 1 8 1 2 3 1			
x Initial filing reflecting finances to December 31 (or 45 days after				
Supplementary filing including finances after December 31 (or	or 45 days after voting day in a by-election)			
Box A: Name of Candidate and Office	WINDOWS OF THE STREET OF THE S			
Candidate's name as shown on the ballot				
Last Name or Single Name	Given Name(s)			
Ras				
Office for which the candidate sought election	Ward name or no. (if any)			
Councillor Ward 02	02			
Municipality City of Mississauga				
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation			
\$ 33,679.85	\$ 3,367.99			
I did not accept any contributions or incur any expenses. (Con	mplete Boxes A and B only)			
Box B: Declaration				
I, Ras, Karen	, declare that to the best of my knowledge and belief that these financial			
statements and attached supporting schedules are true and corre				
Signature of Candidate	2019 / 03 / 11 Date (yyyy/mm/dd)			
Date Filed (yyyy/mm/dd) Time Filed Initial of Candid	date or Agent (If filed in person) Signature of Clerk or Designate			
2019/03/22 847AM KK	in the last			

LOAN Name of bank or recognized lending institution		
Amount borrowed \$		****
The Control of the Co		
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	21,897.90
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of		
Schedule 2)	₊ \$	0.00
Interest earned by campaign bank account	+ \$	The second secon
Other (provide full details)		***************************************
1.	+ \$	
2.	+ \$	
3.	+ \$	
4,	+ \$	
5	+\$	333 333 333 333 333
Total Campaign Income (Do not include loan)	= \$	21,897.90 c
otal valipaigh mounte (50 hos mounte toan)	***************************************	1413001100
EXPENSES (Note: include the value of contributions of goods and services)		
Expenses subject to general spending limit		
nventory from previous campaign used in this campaign (list details in Table 4 of	٨	
Schedule 1)	\$	2,922.90
Advertising	+ \$	2,220,45
Brochures/flyers	+ \$	4,273.41
Signs (including sign deposit)	+ \$	571.42
Meetings hosted	+ \$	693.55
Office expenses incurred until voting day	+ \$	1,045.25
Phone and/or internet expenses incurred until voting day	+ \$	654.85
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	159.19
nterest charged on loan until voting day	+ \$	
Other (provide full details)		
·	+ \$	160.95
1. Gasoline	+ \$	100.83
2		
3.	+	
4.		
5,	+ \$	
otal Expenses subject to general spending limit	= \$	12,701.97 c2
XPENSES		
expenses subject to spending limit for parties and other expressions of appre		
Post Election Party	+\$	2,490.35
2.	+ \$	
3	+ \$	
	+ \$	
4.	•	
45.	+ \$	

9503P (2018/04)

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 controverted election Expenses related to candidate's disability (provide full details) 1	+ \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$	2,260 00 0.00 158.75 33.98 38.00		
4,	+ \$		···	
5	+ \$		•	
Other (provide full details) 1 2. 3. 4. 5. Total Expenses not subject to spending limits	+ \$ + \$ + \$ + \$ + \$ = \$	2,490.73		
Total Campaign Expenses (C2 + C3 + C4)			= \$	17,683.05 _{C5}
Box D: Calculation of Surplus or Deficit				
Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) Total (D1 – D2) If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign Surplus (or deficit) for the campaign	+ \$ - \$ - \$ - \$ - \$ - \$ - \$	4,214.85 2,940.25 1,274.60 100.00 1,174.60	_ D2 -	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions		
Part I – Summary of Contributions		
Contributions in money from candidate and spouse	+ \$	100.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	2,922.90
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)	+ \$	525.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
 Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). 	+ \$	18,350.00
Less: Contributions returned or payable to the contributor	- \$	0.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	0.00
Total Amount of Contributions (record under Income in Box C)	= \$	21,897.90

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached.			18,350 00	0.00
The second secon				
Additional information is listed on se	program supplementary otto by a start of	Total	40.050.00	
Additional information is listed on se	sparare authoritientary attachment	ı otai	18,350.00	P

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A	m appearen dand - gettingen generalisten er gettingen og det er gettingen generalisten og det er gettingen gen			N/A
	months and act to the control of the	A STATE OF THE STA		
	Team of the second of the seco			
Additional information	n in lighted on concrete attendence to		Total	N/A
	n is listed on separate supplementary		lotai	N/A
Fotal for Part II - Contrib Add totals from Table 1	utions exceeding \$100 per contributions and Table 2 and record the total in	utor i Part 1 - Summary of Contributio	ns)	\$18,350.00_1E
Jami III - Cantubutions f	rom candidate or spouse		•	
Table 3: Contributions in				
Description of Goods or		Date Received (yyyy/mm/dd)	Value \$	
N/A				N/A
			I	
Additional information	n is listed on separate supplementary	attachment	Total	N/A Page 5 of 8

7.1.-120

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs 16 x 24 Coroplast	2018-05-07	Lakefront Graphics	300	1,353 00
Signs 32 x 48 Coroplast	2018-05-07	Lakefront Graphics	100	1,344.00
Signs 32 x 48 Coroplast Photo	2018-05-07	Lakefront Graphics	10	225.90
Additional information is listed on separation	otal 2,922.90			

Schedule 2 – Fundraising Events and Activities		-		
Fundraising Event/Activity Complete a separate schedule for each event or activity held		70000000000000000000000000000000000000	**************************************	<u> </u>
Additional schedule(s) attached				
Description of fundraising event/activity N / A				
Date of event/activity (yyyy/mm/dd)	***			
Part I – Ticket revenue				
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	N/A 2A		
Number of tickets sold	×	28		
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)	**************************************	***************************************	= \$	N/A
Part II - Other revenue deemed a contribution				
(e.g. revenue from goods sold in excess of fair market value) Provide details				
1. N/A	+ \$	N/A		
2.	+ \$			
3				
4.	+ \$			
5,	+ \$			
Total Part II (include in Part 1 of Schedule 1)			= \$	N/A
Part III – Other revenue not deemed a contribution				
(e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details				
1. N/A	+ \$	N/A		
2.	+ \$			
3.	_ + \$			
4	+ \$			
5	+ \$		&	M / A
Total Part III (include under income in Box C)			= \$	N/A
Part IV – Expenses related to fundralsing event or activity				
Provide details	÷ \$	N/A		*
1. N/A	+ \$	IN / A		
2.	+ \$			
3.	+ \$			
4. 5.	+ \$			
6.	+ \$	***		
7.	+ \$			
8.	+ \$			
Total Part IV Expenses (include under Expenses in Box C)			= \$	N/A

Auditor's Repo	ort ions Act, 1996 (Secti	on 88.25)		
A candidate who	has received contributi	ons or incurred expenses (n excess of \$10,000 must attach an a	auditor's report
Professional Des	ignation of Auditor			
CPA, CA, LPA	P			
Municipality	A A MICLARIA	and the second s	A & A & A & A & A & A & A & A & A & A &	Date (yyyy/mm/dd)
Mississauga				2019-03-10
Contact Informa	tion	***************************************		
Last Name or Sin	gle Name		Given Name(s)	Licence Number
Climo			D. Christopher	1-16098
Address				
Suite/Unit No.	Street No.	Street Name		
	1614	CARMEN DR		
Municipality		· · · · · · · · · · · · · · · · · · ·	Province	Postal Code
Mississauga			ON	L5G 3Z1
Telephone No. (ir	ocluding area code)	Email Address		
905-278-4847		climoc@bell.net		
The report must b	e done in accordance	with generally accepted au	diting standards and must:	
 set out t 	he scope of the examin	ation		
	·		of the financial statement and whethe	r it is free of material

 provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

x 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.

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Karen Ras, Candidate for Councillor in Ward 2 and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Karen Ras, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's 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 entity'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 entity'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.

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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act 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 Act.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

CPA, CA, Licensed Public Accountant

D. Christ Char

March 10, 2019 Mississauga, Ontario

7.1.-125

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Name Full Address Run for Office: Councillor Ward 02

Date Received Amount Received \$ Returned to Contributor or Paid to Clerk

_ ,					
	Diane Ferri	17 Donalbert Road, Unit Toronto, ON Canada M9B 2E6	2018-09-20	300.00	



Ministry of Municipal Affairs

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 paid immediately over to the clerk who is responsible for the conduct of the election.

	YYYY MM DD YYYY MM DD		
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 5 0 7 to 2 0 1 8 1 2 3 1		
✓ Initial filing reflecting finances to December 31 (or 45 days after vot	ıng day ın a by-election)		
Supplementary filing including finances after December 31 (or 45 d	ays after voting day in a by-election)		
Box A: Name of Candidate and Office			
Candidate's name as shown on the ballot			
Last Name or Single Name	Given Name(s)		
Saito	Patricia		
Office for which the candidate sought election	Ward name or no (if any)		
Councillor	9		
Municipality	4		
City of Mississauga			
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation		
\$ 37,000.80			
I did not accept any contributions or incur any expenses (Complete	Boxes A and B only)		
Box B: Declaration			
լ, Patricia Saito	, declare that to the best of my knowledge and belief that these financial		
statements and attached supporting schedules are true and correct.			
Signature of Candidate	2019/03/04 Dete (yyyy/mm/dd)		
Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate of	Agent (if filed in person) Signature of Clerk or Designate		
2019/01/04 9:55 am	\$		

LOAN		
Name of bank or recognized lending institution		
Amount borrowed \$		
INCOME		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	21,632 70
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	_
Revenue from fundraising events not deemed a contribution (from Part III of	\$	
Schedule 2)	+ Ψ	
Interest earned by campaign bank account	+ \$	· · · · · · · · · · · · · · · · · · ·
Other (provide full details)	. •	
1	+	1_1000
2	+ \$	
3	+ \$	· · · · · · · · · · · · · · · · · · ·
4	+ \$	
5	+ \$	04 000 70
Total Campaign Income (Do not include loan)	= _\$	21,632.70 c
EXPENSES (Note include the value of contributions of goods and services)		
Expenses subject to general spending limit		
Inventory from previous campaign used in this campaign (list details in Table 4 of	, \$	1,157.70
Schedule 1)	+	
Advertising	+ <u>\$</u> + \$	2,831.86
Brochures/flyers		9,187 03
Signs (including sign deposit)		1,270.31
Meetings hosted	+ \$ + \$	50.41 1,745.77
Office expenses incurred until voling day		157.51
Phone and/or internet expenses incurred until voting day		250.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ + \$	
Bank charges incurred until voting day		48.40
Interest charged on toan until voting day	+_\$	
Other (provide full details)	. ^	
1	+ \$	
2	+ \$	
3.	+ \$	
4	+ \$	
5	+ \$	
Total Expenses subject to general spending limit	= \$	16,698.99 c2
		
EXPENSES		
Expenses subject to spending limit for parties and other expressions of appre	ciation	
1 Election night party	+ \$	1,096.78
2. Gifts	+ \$	1,033.98
3. Donor party	+\$	1,200.00
4.	+ \$	1,200.00
4	+ \$	
Total Expenses subject to spending limit for parties and other expressions		
of appreciation	= \$	3,330.76 _{C3}
an afternational		0

Expenses not subject to spending limits	_			
Accounting and audit	+ \$	1,073.50		
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$			
Office expenses incurred after voting day	+ \$	286 50		
Phone and/or internet expenses incurred after voting day	+ \$			
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$			
Bank charges incurred after voting day	+ \$	16.75		
Interest charged on loan after voting day	+ \$			
Expenses related to recount	+ \$			
Expenses related to controverted election	+ \$			
Expenses related to compliance audit	+ \$			
Expenses related to candidate's disability (provide full details)				
1	+ \$			
2.	+ \$			
3.	+ \$			
4	+ \$			
5.	+ \$			
Other (provide full details)				
1	+ \$			
2	+ \$			
3	+ \$			
4.	+ \$			
5.	+ \$			
Total Expenses not subject to spending limits	= \$	1,376.75	C4	
Total Campaign Expenses (C2 + C3 + C4)			=_\$	21,406.50 _{C5}
Box D: Calculation of Surplus or Deficit				
Excess (deficiency) of income over expenses (income minus Total Expenses)				
(C1 – C5)	+ \$	226,20	D1	
Eligible deficit carned forward by the candidate from the last election (applies to 2018 regular election only)	_ \$		D2	
Total (D1 – D2)	= \$	226.20		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	\$			
•	- \$	226.20	Da	
Surplus (or deficit) for the campaign	<u>Ψ</u>	220.20	บัง	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 - Contributions					**************************************
Part I – Summary of Contributions	Annual Control of the				AMM1840- A
Contributions in money from candidate Contributions in goods and services fro (include value listed in Table 3 and Tab	m candidate and spouse		\$ - \$	1,157.70	
Total value of contributions not exceed: Include ticket revenue, contribution where the total contribution from a include contributions from candidate.	s in money, goods and services contributor is \$100 or less (do not	;	- \$		
Total value of contributions exceeding states list details in Table 1 and Table 2)	s in money, goods and services whe utor exceeds \$100 (do not include	page 5, ere	· _\$	20,475.00	
Less: Contributions returned or payar Contributions paid or payable anonymous sources exceeding	to the clerk, including contributions fi		· \$		
Total Amount of Contributions (recoi	d under Income in Box C)	=	\$	21,632.70 1A	
Part II – Contributions exceeding \$10 Table 1: Monetary contributions from	•		ndidate	or spouse	Amount \$
Name	Full Address	Date Rece	eived	Amount Received	Returned to Contributor or Paid to Clerk
SEE ATTACHMENT					
			hamand.		
Additional information is listed on s	eparate supplementary attachment	T	Total		

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
The state of the s				
Additional informat	ion is listed on separate supplementary	altachment	Total	
add totals from Table	1 and Table 2 and record the total in	Part 1 - Summary of Contributlo	ns)	\$ 1
Part III – Contributions	1 and Table 2 and record the total in from candidate or spouse in goods or services	Part 1 - Summary of Contributlo	ns)	\$1818
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Part 1 - Summary of Contribution Date Received (yyyy/mm/dd)		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		
	from candidate or spouse in goods or services	Date Received		
art III – Contributions able 3: Contributions	from candidate or spouse in goods or services	Date Received		

Description of Goods or Services			Date Received Value \$ (yyyy/mm/dd)		
					1,157.70
			The state of the s		1,157.70
Additional information is listed on sepa	arate supplementary attachn	nent	Total		2,315.40
Table 4: Inventory of campaign goods ar (Note: value must be recorded a				campaign	
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity		Current Market Value \$
Sign inventory	2018/05/07	ProActive Print Management	40		497.20
T-bars	2018/05/07	Home Depot	50		660.50
				W-1940-COMPACTO - C	
4.0. 1. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.					
Additional information is listed on sepa	irate supplementary attachn	nent		Total	1,157.70

Schedule 2 – Fundraising Events and Activities			
Fundraising Event/Activity Complete a separate schedule for each event or activity held			
Additional schedule(s) attached			
Description of fundraising event/activity			
Date of event/activity (yyyy/mm/dd)			
Part I – Ticket revenue			
Admission charge (per person) (If there are a range of ticket prices, attach complete breakdown of all ticket sales)	\$	2A	
Number of tickets sold	X	2B	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)	An incompany of the second of	= \$	
Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details			
	+ \$		
1			
3	+ \$	***************************************	
4	+ \$	·	
5	+ \$		
Total Part II (include in Part 1 of Schedule 1)		= \$	·····
Part III – Other revenue not deemed a contribution (e.g. contribution of \$25 or less)			
Provide details			
1.	+ \$		
2	+ \$		
3.	+ \$		
4	+ \$		
5	+ \$		
Total Part III (include under Income in Box C)		= \$	
Part IV – Expenses related to fundraising event or activity			
Provide details			
1.	+ _\$		
2	+ \$		
3	+ \$		
4	+ \$	MA 4/79-000-01-10-10-01-01-01-01-01-01-01-01-01	
5	+ \$	ng di decembra de considera de l'est d	
6	+ \$	- And association in the second	
7	+ \$		
8	+ \$	Φ	
Total Part IV Expenses (Include under Expenses in Box C)		= \$	

A candidate who l	has received contribute	ons or incurred expenses i	n excess of \$10,000 must attach an	auditor's report
Professional Desi	gnation of Auditor			
S+C Partners	LLP			
Municipality				Date (yyyy/mm/dd)
Mississauga				2019/02/04
Contact Informat	ion			
Last Name or Sing	gle Name		Given Name(s)	Licence Number
Myers			Stephen L	1-18827
Address				_ \
Suite/Unit No.	Street No.	Street Name		
204	6465	Millcreek Drive		
Municipality			Province	Postal Code
Mississauga			ON	L5N 5R3
Telephone No. (in	cluding area code)	Email Address		
905 821-9215		stephen.myers@s	scpllp.com	

- · 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 the Office of the City Clerk, City of Mississauga

Report on the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Ms. Pat Saito, Councillor - Ward 9, City of Mississauga ("the Councillor"), which comprise the statement of surplus or deficit as the December 31, 2018 and the statement of campaign income and expenses for the 2018 municipal election campaign period then ended.

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 financial position of the Councillor as at December 31, 2018, and her financial performance for the 2018 municipal election campaign period then ended in accordance with Section 88 of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

In common with many election campaigns, the campaign derived its revenue from cash donations and contributed goods, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the campaign. We were not able to determine whether any adjustments might be necessary to campaign contributions, campaign surplus, or the inventory used from a prior campaign.

We conducted our 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. We are independent of the campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The financial statements are prepared to assist the Councillor in complying with the financial reporting provisions of Section 88 of the *Municipal Elections Act*, 1996. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the the Councillor and the Office of the City Clerk, City of Mississauga and should not be distributed to or used by parties other than the Councillor or the Office of the City Clerk, City of Mississauga. Our opinion is not modified in respect of this matter.

Responsibilities of the Councillor for the Financial Statements

The Councillor is responsible for the preparation and fair presentation of these financial statements in accordance with *Section 88 of the Municipal Elections Act, 1996*, and for such internal control as the councillor determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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.







As part of an audit in accordance with CASs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1. 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 the Councillor's internal control.
- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillor.
- 4. 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.

We communicate with the Councillor 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.

Chartered Professional Accountants Licensed Public Accountants

S+C Partners LLP

Mississauga, Ontario February 22, 2019

Pat Saito Election Campaign

Table 1: Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse December 31, 2018

Donor name	Full Address	Date received	Amount received
Diane Ferrì	17 Donalbert Road Toronto ON M9B 2E6	20/09/208	200 00



Ministry of Municipal Affairs

7.1.-137

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 paid immediately over to the clerk who is responsible for the conduct of the election YYYY MM DD YYYY MM DD For the campaign period from (day candidate filed nomination) 8 0 7 0 0 [7] Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election) Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election) Box A: Name of Candidate and Office Candidate's name as shown on the ballot Given Name(s) Last Name or Single Name Starr Ronald Office for which the candidate sought election Ward name or no. (if any) Ward 6 Councillor 6(Six) Municipality City of Mississauga Spending Limit - General Spending Limit - Parties and Other Expressions of Appreciation \$ 45,724 35 \$4,572 43 I did not accept any contributions or incur any expenses (Complete Boxes A and B only) Box B: Declaration I. Ronald Stan , declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct 2019/03/28 Signature of Candidate Date (yyyy/mm/dd) Time Filed Initial of Candidate or Agent (if filed in person) Signature of Clerk or Designate

REGISTRY NO

UNIT MAR 28 7(119)

FILL NO

CLERKS DEPARTMENT

LOAN		
Name of bank or recognized lending institution		
Amount borrowed \$		
NCOME	. ^	**** ***** ****
Total amount of all contributions (from line TA in Schedule 1)	+ \$	73,305 00
Revenue from Items \$25 or less	+ \$	355 00
Sign deposit refund	1 \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	₊ \$	
nterest earned by campaign bank account	+ \$	
Other (provide full details)	***************************************	
1 Refund of nomination filing fees	+ \$	100.00
2	+ \$	***
3	1 \$	
4.	+ \$	
5	+ \$	
otal Campaign Income (Do not include loan)	= \$	73,760.00 c
XPENSES (Note include the value of contributions of goods and services)		
Expenses subject to general spending limit		
nventory from previous campaign used in this campaign (list details in Table 4 of	. \$	1,370.00
Schedule 1)	+	
Advertising	+ \$	18,971.45
Brochures/flyers	+ \$	6,328.00
Signs (including sign deposit)	+ \$	1,510.06
Meetings hosted	+ \$	170.86
Office expenses incurred until voting day	+ \$	2,300 49
Phone and/or internet expenses incurred until voting day	+ \$	299.47
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	6,500 00
Bank charges incurred until voting day	+ \$	239.05
nterest charged on loan until voting day	+_\$	
Other (provide full details)		400.00
1. Nomination filing fee	+ \$	100.00
2. Rent	+ \$	5,288.40
3 Meals	+ \$	1,438 02
4 Insurance	+ \$	810.00
5	+ \$	
otal Expenses subject to general spending limit	= \$	<u>45,325.80</u> c
VDENOTO		
EXPENSES Expenses subject to spending limit for parties and other expressions of appri	eciation	
1 Voting day party	+ \$	4,280.00
		7,200.00
2	+\$	
3	+ φ + \$	
4		
	+ \$	
5otal Expenses subject to spending limit for parties and other expressions		- Marian Marian Indian

Expenses not subject to spending limits			
Accounting and audit	+ \$	1,977.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	13,875.00	
Office expenses incurred after voting day	+ \$ + \$ + \$	1,109.00	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	3,900.00	
Bank charges incurred after voting day	1 \$	68,60	
Interest charged on loan after voting day	1 \$	M 4 H HINDS 799	
Expenses related to recount	+ \$		
Expenses related to controverted election	1 \$	***************************************	
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)		~	
1	+\$		
2	+ \$		
3.	+ \$		
4.	+ \$	N	
5	+ \$		
Other (provide full details)			
4 Pont	+ \$	2,056.60	
2 Meals	+ \$	218 20	
0	+ \$	4 1 J 4 J	
	+ \$		
5	+ \$		
Total Expenses not subject to spending limits	= \$	23,204.90 _{C4}	
Total Expenses not subject to spending limits	<u></u> φ	23,204.30 C4	
Total Campaign Expenses (C2 + C3 + C4)		= \$	72,810.70 _{C5}
Box D: Calculation of Surplus or Deficit			HIRATE LINE AND
Excess (deficiency) of income over expenses (Income minus Total Expenses)			
(C1 – C5)	+ \$	949 30 _{D1}	
Eligible deficit carried forward by the candidate from the last election			
(applies to 2018 regular election only)	- \$	40 69 D2	
Total (D1 – D2)	= \$	908.61	
If there is a surplus, deduct any refund of candidate's or	_		
spouse's contributions to the campaign	_ \$		
Surplus (or deficit) for the campaign	= _\$	908.61 _{D3}	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

9503P (2018/04) Page 3 of 9

Schedule 1 - Contributions		
Part I – Summary of Contributions	***************************************	
Contributions in money from candidate and spouse	1 \$	100 00
Contributions in goods and services from candidate and spouse		Who is a second
(include value listed in Table 3 and Table 4)	+ \$	
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)	+ _\$	355.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page	e 5,	
list details in Table 1 and Table 2)		
 Include ticket revenue, contributions in money, goods and services where 		
the total contribution from a contributor exceeds \$100 (do not include	٨	~~~ ~~~ ~~
contributions from candidate or spouse)	+ \$	73,305 00
Less: Contributions returned 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)	- \$	73,760.00

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

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See attached appendix	See attached appendix		73,305.00	
Additional information is listed	d on separate supplementary attachmen	t Total	73,305.00	

Table 2: Contributions in goods or services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None	None	None		
Additional information	is listed on separate supplementar	y attachment	Total	
rair mair ocas	At			L
i otal for Part II - Contribu (Add totals from Table 1 a	tions exceeding \$100 per contrib and Table 2 and record the total i	outor In Part 1 - Summary of Contributio	ns)	\$ 73,305.00 1B
Part III - Cantributions fro	** * /			
rait iii — Collandadons iit	om candidate or spouse			
Table 3: Contributions in	goods or services			
Table 3: Contributions in	goods or services	Date Received (yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Fable 3: Contributions in Description of Goods or S	goods or services Services		Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Fable 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Fable 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Fable 3: Contributions in Description of Goods or S	goods or services Services	(yyyy/mm/dd)	Value \$	
Table 3: Contributions in Description of Goods or Searge and Small Signs	goods or services Services	(yyyy/mm/dd)	Value \$	1,370.00

Description of Goods or Services		Date Rece (yyyy/mm/		Value \$	
	Annual Control of the		and the first to	TT TT SUPERIOR DA	
Management on Assistant Principal Assistant and the second Second	e Birak Malaka Milak bi de pepa pro-				
				VANAMOTORIA O AMBORIO	
Additional information is listed on separate supp	lementary attachm	l	Total		1,370.00
Table 4: Inventory of campaign goods and materia (Note: value must be recorded as a contri	uls from previous bution from the c	municipal campaigr	used in this expense)	campaign	
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity		Current Market Value \$
Large Signs	2010/08/17	Proactive print	150		750.00

7.1.-143

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Small Signs	2010/08/17	Proactive print	310	620.00
	Acceptable and the second seco		so chin cian. co successiva sintende	
			, W	
Additional information is listed on separate s	upplementary attachn	rent	Total	1,370.00

Schedule 2 - Fundraising Events and Activities			***************************************	
Fundraising Event/Activity Complete a separate schedule for each event or activity held				
Additional schedule(s) attached				
Description of fundraising event/activity. Miget the candidate event meeting) extensive let	ter writing 6	ampaigns
an <u>d individu</u> al int <u>roductions/incet</u>	ings	***************************************		
Date of event/activity (yyyy/mm/dd) 2018/09/28				
Part I – Ticket revenue				
Admission charge (per person)				
(If there are a range of ticket prices, attach complete breakdown of all ticket	¢			
sales) Number of tickets sold	· · · · · · · · · · · · · · · · · · ·		2A	
	^		2B ¢	
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			= \$	
Part II – Other revenue deemed a contribution				
(e.g. revenue from goods sold in excess of fair market value)				
Provide details				
1 Individual contributions collected at events	+ \$	20,950 00		
2	+ \$			
3	+ \$			
4	+ \$			
5.	+ \$			
Total Part II (include in Part 1 of Schedule 1)			= \$	20,950.00
Part III – Other revenue not deemed a contribution				
(e.g. contribution of \$25 or less, goods or services sold for \$25 or less)				
Provide details				
1	+ \$			
2.	+ \$			
	+ \$			
3	+ \$			
5	+ \$			
Total Part III (include under Income in Box C)			= \$	
Total Fare is (moduce and a moone in box of				
Part IV – Expenses related to fundraising event or activity				
Provide details				
Professional Consultation and fundraising fees	+ \$	13,875 00		
2.	+ \$			
	+ \$			
3	+ \$			
5	+ \$			
	+ \$			
6	+ \$			
8	- + \$			
Total Part IV Expenses (include under Expenses in Box C)	~ <u>*</u>		= \$	13,875.00
rocal rate is experience financial animal exhaustion in ear of			*	, . ,

Auditor's Repo	ort ions Act, 1996 (Secti	on 88.25)		
A candidate who	has received contributi	ons or incurred expenses	in excess of \$10,000 must attach an	auditor's report
Professional Des	gnation of Auditor			
Chartered Pro	fessional Accounta	ınt		
Municipality				Date (yyyy/mm/dd)
Mississauga				2019/03/28
Contact Informa	tion		A CONTRACTOR OF THE CONTRACTOR	
Last Name or Sin	gle Name		Given Name(s)	Licence Number
Syed			Samı	1-18473
Address			<u> </u>	
Suite/Unit No	Street No	Street Name		
48		Village Centre Pl	ace	
Municipality			Province	Postal Code
Mississauga			Mississauga	L4Z 1V9
Telephone No. (ır	cluding area code)	Email Address	-	
905 273-5888 Info@ntnw.c		info@ntnw.ca		
The report must h	e done in accordance	with generally accepted as	urbling standards and must	

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

9503P (2018/04) Page 9 of 9

200 00

Address	Amoun

17 DONALBERT RD TORONTO ON M9B 2E6

DIANE FERRI



improving the present, with an eye on the futine

48 Village Centre Place Mississauga, Ontario 147 1V9 |t| 905 273 5888 |f| 905 273 5999 |e|info@ntaw.ca www.ntaw.ca

Independent Auditors' Report with respect to Municipal Elections Act, 1996 (Section 78)

To Region of Peel, City Clerk, Mississauga

We have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Deficit and Disposition of Surplus of, candidate, for the campaign period from July 23, 2018 to December 31, 2018 relating to the election held on October 22, 2018. This financial information has been prepared by management in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the Form 4 in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information 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 information is free of material misstatement.

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

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 disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of, candidate, and we were 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 possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from July 23, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996 This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles are solely for the information and use of **Region of Peel, City Clerk, Mississauga**, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Mississauga, Ontario March 28, 2019 NAWAZ/TAUB & WASSERMAN LLP CHARTERED ACCOUNTANTS

LICENSED PUBLIC ACCOUNTANTS

City of Mississauga

Legislated Contribution Report



Date 2019/07/08

Legislated Authority

Municipal Elections Act,
1996 s 88 34 & 88 36

From Diana Rusnov, Director, Legislative Services and City
Clerk

Meeting date
2019-07-16

Subject

Legislated Contribution Report - Tim Warner, City of Toronto

Background

In accordance with sections 88 34 (1) to (7) and 88 36 (1) to (4) of the *Municipal Elections Act,* 1996 (MEA), the Clerk for the City of Mississauga has reviewed the contributions reported on Financial Statement Auditor Report – Forms 4 and 6 (financial statements) submitted by candidates and Registered Third Party Advertisers following the 2018 Mississauga Municipal Election. This review was conducted to determine whether any contributor appeared to have exceeded the contribution limits under section 88 9 (1) and (4) and 88 13 (1) and (2) of the MEA.

Comments

Through the review, the following contributor appears to contravened Section 88 9 (1) of the MEA which states

A contributor shall not make contributions exceeding a total of \$1,200 to any one candidate in an election

Contributor Name	Contribution Amount	Candidate Name	Nomination
Tim Marnor	\$700.00	Brad Butt	Candidate, Councillor, Ward 1
Tim Warner	\$1,000.00	Brad Butt	Candidate, Councillor, Ward 1
Total	\$1,700.00		

The address listed for the contributor for each contribution is the same. The information can be confirmed by viewing the contribution information included with the candidate's financial statement which is attached.

Conclusion

The Election Campaign Finances Committee (ECFC) will hear from and/or receive statements from the contributor and candidate if the contributor and candidate wish to address the committee or submit statements with respect to the information above

Under Section 88 34 (8), the ECFC is required to decide whether or not to commence legal proceedings against the contributor. The decision and written reasons for the decision must be provided to the Clerk and the contributor.

Attachments

Appendix 1: Financial Statement Auditor's Report - Form 4 for Brad Butt*

*Information on the financial statements not related to the contributions being reviewed may have been redacted. To view the full financial statement please visit.

https://mississaugavotes.ca/infoforvoters/whosrunning

Prepared by The Mississauga Elections Office



Ministry of Municipal Affairs

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Flections 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 paid immediately over to the clerk who is responsible for the conduct of the election

colleget of tile election	
	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 8 0 7 2 6 to 2 0 1 8 1 2 3 1
ा Initial filing reflecting finances to December 31 (or 45 days after vot	ing day in a by-election)
Supplementary filling including finances after December 31 (or 45 d	ays after voling day in a by-election)
Box A: Name of Candidate and Office	
Candidate's name as shown on the ballot	
Last Name or Single Name	Given Name(s)
Butt	Brad
Office for which the candidate sought election	Ward name or no. (if any)
Councillor Ward 01	01
Municipality	
City of Mississauga	
Spending Limit - General	Spending Limit - Parties and Other Expressions of Appreciation
\$ 31,375 50	\$ 3,137.55
I dld not accept any contributions or incur any expenses. (Complete	Boxes A and B only)
Box B: Declaration	
j, Butt, Brad	, declare that to the best of my knowledge and belief that these financial
statements and attached supporting schedules are true and correct.	
Signature of Candidate	2019/03/26 Date (yyyy/mm/dd)
	Agent (if filed in person) Signature of Clerk or Designate
2019/03/26 9:46(AM)	The Mulan
	1

Box C: Statement of Campaign Income and Expenses			
LOAN			***************************************
Name of bank or recognized lending institution			
Amount borrowed \$			and the second s
INCOME			
Total amount of all contributions (from line 1A in Schedule 1)	1 \$		
Revenue from items \$25 or less	+ \$	and the same of th	
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of	, \$	0.00	
Schedule 2) Interest earned by campaign bank account	+ \$		
Other (provide full details)	Ψ		
	+ \$		
1 2.	+\$	<u> </u>	
3.	+ \$		
4.	+ \$		
5.	+\$		
Total Campaign Income (Do not include loan)	= \$	d6,675.00 C1	
	•	-	
EXPENSES (Note: include the value of contributions of goods and services)			
Expenses subject to general spending limit			
Inventory from previous campaign used in this campaign (list details in Table 4 of	. \$	0.00	
Schedule 1)	۲		
Advertising	+ \$	3,756.91	
Brochures/flyers	+ \$	7,561,21	
Signs (including sign deposit)	+ \$ + \$	3,929.58 500.42	
Meetings hosted	+ \$	500.00	
Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day	+ \$	380.22	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	300,27	
Bank charges incurred until voting day	+ \$	4195	
Interest charged on loan until voting day	+ \$	41.00	
Other (provide full details)	<u> </u>		
Ward Calling and Voice Messages	+ \$	14,577 00	
	+ \$	(17,077-00	
2. 3	- 1 \$		
4	+ \$		
4.			
5. Total Expenses subject to general spending limit		31,247.29 c2	
Total Expenses subject to detieral spending limit	- ψ	31,771.23 62	
EXPENSES			
Expenses subject to spending limit for parties and other expressions of appre		n wa 00	
1. Expression Of Appreciation	_ + \$	2,730.00	
2. Election Night Gathering	+ \$	363.07	
3.	+ \$,	
4.	+ \$		
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions	ሎ	n naa a~	
of appreciation	= _\$	3,093.07 c3	

Expenses not subject to spending limits				
Accounting and audit	+ \$	2,309 72	.) 	
Cost of fundraising events/activities (list details in Part IV of Schedulo 2)	+ \$	() ()(1	
Office expenses incurred after voting day	+ \$			
Phone and/or internet expenses incurred after voting day	+ _\$			
Salaries, benefits, honoraria, professional fees incurred after voting day	+ <u>\$</u>			
Bank charges incurred after voting day	4 \$		i i	
Interest charged on loan after voting day	+ <u>\$</u>			
Exponses related to recount	+ \$			
Expenses related to controverted election	+ \$			
Exponses related to compliance audit	1 \$			
Exponses related to candidate's disability (provide full details)		Sanadhove		
1	+ \$			
2.	+ \$			
3.	+ \$		noa.	
4.	+ \$		-	
5,	+ \$		_	
Other (provide full details)				
1	+ \$			
2.	+ \$		•	
3.	+ \$		-	
4.	+ \$	<u> </u>	-	
5.	+ \$		-	
Total Expenses not subject to spending limits	= \$	2,333.92	C4	
Total Campaign Expenses (C2 + C3 + C4)			=_\$	36,674.28 cs
Box D: Calculation of Surplus or Deficit				
Excess (deficiency) of income over expenses (Income minus Total Expenses)				
(C1 - C5)	+ \$	10,000.72	_ D1	
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	_ \$		D2	
Total (D1 – D2)	= \$	10,000.72		
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_ \$	10,000 00	-	
Surplus (or deficit) for the campaign	= \$	0.72	D3	

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

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 3 and Table 4) 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 on page 5; list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). Less: Contributions returned 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) + \$ 10,000,000 + \$ 10,000,000 + \$ 10,000,000 + \$ 10,000,000 - \$ 10,000 - \$ 10,000 - \$ 10,000 - \$ 10,000 - \$ 10,000	Schedule 1 - Contributions	_		
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	Part I – Summary of Contributions			
(include value listed in Table 3 and Table 4) + \$ 0.00 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 on page 5; list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). Less: Contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 - \$ 0.00	Contributions in money from candidate and spouse	4	\$	10,000.00
 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 on page 5; list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). Less: Contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 	•	+	\$	0 00
list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). Less: Contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 - \$ 0.00	 Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do need to the contribution). 	not	\$	325 00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 - \$ 0.00	 list details in Table 1 and Table 2) Include ticket revenue, contributions in money, goods and services the total contribution from a contributor exceeds \$100 (do not include) 	s where	\$	36,350 00
42 0.21 450	Contributions paid or payable to the clerk, including contribution	ons from	\$	
	· · · · · · · · · · · · · · · · · · ·		Ψ \$	

Part II - Contributions exceeding \$100 per contributor - Individuals other than candidate or spouse

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

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
See allached			36,350 00	0.00
Additional information in that 1	prograto pundomostos, ettoches t	Total	20.200.00	
Additional information is listed on s (2019/04)	sharare aribhiementary arraciment	iviai	36,350.00	Page A of 8

Table 2: 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

9503P (2018/04)

Namo	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A				N/A
			The state of the s	
-				
Name				
Additional information	Is listed on separate supplementary	4 affachment	Total	SIIA
			iotai	N/A
Add totals from Table 1 a	tions exceeding \$100 per contrib and Table 2 and record the total in	utor n Part 1 - Summary of Contribution	ns)	\$ 36,350.00 1B
Part III – Contributions fro	om candidate or spouse			
Table 3: Contributions in		D.A. D.		
Description of Goods or S	Services	Date Received (yyyy/mm/dd)	Value \$	
1 /				N/A

Total

NIA

Page 5 of 8

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Acquired Supplier Quant y/mm/dd)		Current Market Value \$
MIN				N/,
The second secon			ALC 1970	
Additional information is listed on a	separate supplementary attachm	ent	To	otal N/A

Fundational schedulo(s) affacted Description of fundatishing event/activity PATA Date of event/activity (yyyy/min/dd) Part I - Ticket revenue Admission charge (see present) ((there are a range of titletel priose, ettach complete heeskdown of all ticket soles) Nhimber of fickoles sold Total Part II (2A X 2B) (include in Part 1 of Schedule I) Part III - Other revenue deemed a contribution (e.g. revenue from genoids sold in excess of fair market value) Provide of claifs 1, N/A 2, 3, 4, 5, 5, 5, 14, 5, 5, 14, 5, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	Schedule 2 – Fundraising Events and Activities				
Description of fundralising overubactivity N / A Date of event/activity (yyyy/mm/dd) Part I - Ticket revenue Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket solos or ange of ticket prices, attach complete breakdown of all ticket solos or ange of ticket solod or activity Part II - Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details 1, N/ /	Fundraising Event/Activity Complete a separate schedule for each event or activity held				
Part - Ticket revenue Admission charge (per person) (If there are a range of licket prices, attach complete breakdown of all ticket sales) X	Additional schedule(s) attached				
Part - Ticket revenue Admission charge (per person) (If there are a range of licket prices, attach complete breakdown of all ticket sales) X	Description of fundraising event/activity N/A				
Admission charge (per person) (If there are a range of lickel prices, attach complete breakdown of all licket sales) Number of lickets sold Total Part I (2A X 2B) (include in Part 1 of Schedule 1) Part II – Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details 1. N / A					
If there are a range of ticket prices, attach complete breakdown of all ticket seles S N / A 2A 2B Number of tickets sold X 2B Total Part I (2A X 2B) (include in Part 1 of Schedule 1) = S N / A Part II - Other revenue deemed a contribution (e.g. revenue from goods sold in excess of fair market value) Provide details	Part I Ticket revenue				
Number of tickets sold	(If there are a range of ticket prices, attach complete breakdown of all ticket	\$	N/A 2A		
Total Part II — Other revenue deemed a contribution (e.g., revenue from goods sold in excess of fair market value) Provide details 1. N / \(\)	•	×			
(e.g. revenue from goods sold in excess of fair market value) Provide details 1. N / \(\)	Total Part I (2A X 2B) (include in Part 1 of Schedule 1)			≈ \$	N/A
1. N / \(\)	(e.g. revenue from goods sold in excess of fair market value)				
2.	, , =	+ \$	N/Λ		
3.	2.	+ \$			
4,			-		
5.		+ \$			
Total Part II (Include In Part 1 of Schedule 1) = \$ N / \(\) \\ Part III - Other revenue not deemed a contribution (e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details 1. \(\) / \(\) + \$ N / \(\) + \$ N / \(\) + \$ 3. 3.	~				
Part III – Other revenue not deemed a contribution (e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details 1. N / A				= \$	N/Λ
(e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details 1. N / \(\)	, ,			<u> </u>	***************************************
(e.g. contribution of \$25 or less; goods or services sold for \$25 or less) Provide details 1. N / \(\)	David III. Other versus and decimed a contribution				
2.	(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)				
2.		+ \$	N/A		
3.	2	+ \$			
4.					
5	A.		An A		
Total Part III (Include under Income in Box C)	T.				
Part IV – Expenses related to fundraising event or activity Provide details 1. N / A 2. + \$ 3. + \$ 4. + \$ 5. + \$ 6. + \$ 7. + \$ 8. + \$	Total Part III (Include under Inceme In Box C)	· · · ·		= \$	N/A
Provide details 1. N / A 2.	Total Part III (Iniciade didei inicolle III box c)			- Y	14 1 17
1. N/A 2.	Part IV – Expenses related to fundraising event or activity Provide details				
2.		+ \$	N/A		
3. + \$ 4. + \$ 5. + \$ 6. + \$ 7. + \$ 8. + \$	2		, , , , ,		
4. + \$ 5. + \$ 6. + \$ 7. + \$ 8. + \$		•			
5. + \$ 6. + \$ 7. + \$ 8. + \$					
6.					
7.					
8					
*					
Total Part IV Expenses (include under Expenses in Box C) = \$ N / A	8.	+ \$			
	Total Part IV Expenses (include under Expenses In Box C)			= \$	N/A

Auditor's Rep Municipal Elect	ort tions Act, 1996 (Secti	on 88.25)		
A candidate who	has received contributi	ons or incurred expenses	s in excess of \$10,000 must attach an a	auditor's report.
Professional Des	signation of Auditor		nerentalista esta de la contra d	- or to troppingsymphicis, seek viron-viron-viron-viron-tropping-t
CPA, GA, IP.	Λ			
Municipality				Date (yyyy/mm/dd)
Mrsas, ada				2019-03-07
Contact Informa	ıtlon			
Last Name or Single Name		Given Name(s)	Licence Number	
China		D. Chustopher	1 16098	
Address				
Suite/Unit No Street No.		Street Name		
	1614	CARMEN DR		
Municipality			Province	Postal Code
Mississauga			ON	156.371
Telephone No. (ıı	ncluding area code)	Email Address		
905-273 4847 climoc@boll.net				
The report must b	e done in accordance v	with generally accepted a	uditing 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.

7.1.-169

Table 1 - Monetary Contributions from Individuals other than Candidate or Spouse

Tırıı Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-14	700,007	
Tim Warner	27 Bearwood Drive, Unit Etobicoke, ON Canada M9A 4G5	2018-09-17	1,000.00	

D. Christopher Climo, CPA, CA

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To Brad Butt, Candidate for Councillor in Ward I and Diana Rusnov, City Clerk, City of Mississauga

I have audited the accompanying financial statements of Brad Butt, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus of Deficit for the campaign period ended December 31, 2018, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of the Municipal Elections Act.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's 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 entity'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 entity'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.

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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit. As well, the Act 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 Act.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period ended December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the financial reporting provisions of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, I draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

CPA, CA, Licensed Public Accountant

D. Christ Char

March 7, 2019

Mississauga, Ontario