

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.

CLERK'S OFFICE

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 8	0 5	0 1

 to

YYYY	MM	DD
2 0 1 8	1 2	3 1

- 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 Cumming	Given Name(s) Ian
Office for which the candidate sought election Local Councillor	Ward name or no. (if any) Ward 2
Municipality Pickering	
Spending Limit - General \$ 19,343.75	Spending Limit - Parties and Other Expressions of Appreciation \$ 1,934.37

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

Box B: Declaration

I, Ian Cumming, 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

(2019/03/08) 2019/03/14

 Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/14	11:00am	IC	

*Renée Michaud, a Commissioner, etc.,
 Province of Ontario, for The Corporation
 of the City of Pickering.
 Expires November 6, 2021.*

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

Name of bank or recognized lending institution _____

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	<u>17,950.00</u>
Revenue from items \$25 or less	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. Signs from previous campaign	+ \$	<u>590.00</u>
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	<u>18,540.00</u> 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)	+ \$	<u>590.00</u>
Advertising	+ \$	<u>2,828.23</u>
Brochures/flyers	+ \$	<u>9,628.94</u>
Signs (including sign deposit)	+ \$	<u>756.84</u>
Meetings hosted	+ \$	<u>86.83</u>
Office expenses incurred until voting day	+ \$	<u>183.59</u>
Phone and/or internet expenses incurred until voting day	+ \$	<u>373.41</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u>750.00</u>
Bank charges incurred until voting day	+ \$	<u>12.25</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	<u>15,210.09</u> c2

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

1. Victory appreciation party	+ \$	<u>622.47</u>
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	<u>622.47</u> c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00
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	+ \$	9.75
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	= \$	1,139.75 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,972.31 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	1,567.69 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 - D2)	= \$	1,567.69
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	1,567.69 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	+ \$ _____
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).	+ \$ <u>17,950.00</u>
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)	= \$ <u>17,950.00</u> 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 Paid to Clerk
see attached list			17,950.00	
Total			17,950.00	

Additional information is listed on separate supplementary attachment

**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 \$

Additional information is listed on separate supplementary attachment

Total

**Total for Part II - Contributions exceeding \$100 per contributor
(Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)**

\$ 17,950.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

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

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed 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 signs	2016/10/18	Prime Imaging	35	350.00
Small signs	2016/10/18	Prime imaging	30	240.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total
				590.00

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 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

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
Total Part II (include in Part 1 of Schedule 1)			= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
Total Part III (include under Income in Box C)			= \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
6. _____	+	\$ _____	
7. _____	+	\$ _____	
8. _____	+	\$ _____	
Total Part IV Expenses (include under Expenses in Box C)			= \$ _____

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

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

Professional Designation of Auditor

Chartered Professional Accountant

Municipality Pickering	Date (yyyy/mm/dd) 2019/03/11
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Contact Information

Last Name or Single Name Rutland	Given Name(s) Edward	Licence Number 11692
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Address

Suite/Unit No.	Street No. 1024	Street Name Rouge Valley Drive
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Municipality Pickering	Province Ontario	Postal Code L1V 4N7
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Telephone No. (including area code) 905 706-6369	Email Address edrutland@rogers.com
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The report must be done in accordance with generally accepted auditing standards and must:

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

 Report is attached

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

Part II – contributions exceeding \$100 per contributor

NAME	ADDRESS	DATE	AMOUNT
Yitzchok Gunsburg	5400-301 Yonge St., Toronto, M2N 5R5	August 23, 2018	\$ 500.00
Michael DeGasperis	65 Pine Valley Crescent, Woodbridge, L4L 2W3	August 23, 2018	\$ 500.00
Kenneth Rovinelli	1163 Old Post Drive, Oakville L6M 1A5	August 23, 2018	\$ 500.00
Alana DeGasperis	152 Headwind Blvd, Vaughan, L4H 4C7	August 23, 2018	\$ 500.00
Silvio DeGasperis	43 Cowan Drive, Woodbridge, L4L 7H4	August 23, 2018	\$ 500.00
Jack Eisenberger	88 Hillmount Ave, Toronto M6B 1X6	August 23, 2018	\$ 500.00
Dennis Kohn	5400-301 Yonge St., Toronto, M2N 5R5	August 23, 2018	\$ 500.00
Amnon Baruch	12 Gordon Road, North York M2P 1E1	August 23, 2018	\$ 500.00
Dan Baruch	69 Aldersot Crescent, North York M2P 1L7	August 23, 2018	\$ 500.00
Carlo DeGasperis	127 Pine Valley Crescent, Woodbridge, L4L 2W3	August 23, 2018	\$ 500.00
Jeremy Baruch	69 McGillivray Ave, Toronto M5M 2Y3	August 23, 2018	\$ 500.00
Lorne Udaskin	46 Purdon Drive, North York M3H 4X1	August 23, 2018	\$ 500.00
Jim Apostolopoulos	10 Wallingford Crt, Markham, L6C 2T3	August 27, 2018	\$ 1,200.00
Stavros Apostolopoulos	488 Worthington Ave, Richmond Hill, L4E 4R6	August 27, 2018	\$ 1,200.00
Kathy Apostolopoulos	10 Wallingford Crt, Markham, L6C 2T3	August 27, 2018	\$ 1,200.00
Emma Apostolopoulos	186 Bartley Dr., Toronto M4A 1E1	August 27, 2018	\$ 1,200.00
Ralph J. Delduca	116 Playfair Ave, Toronto M6B 2R3	September 9, 2018	\$ 1,200.00
Kathy L. Friedman	465 Fairlawn Ave, Toronto, M5M 1T9	September 14, 2018	\$ 1,200.00
Alexander Libfeld	82 Arjay Crescent, Toronto M2L 1C7	September 8, 2018	\$ 650.00
Harold Hough	3440 Audley Rd., Pickering L1X 2V9	September 26, 2018	\$ 500.00
Anthony Biglieri	28 Bellefair Ave, Toronto M4L 3T8	September 26, 2018	\$ 700.00
Vincent Nigro	21 Brussels Crt, Woodbridge, L4L 3E2	September 26, 2018	\$ 1,200.00
Giorgio Lucchesi	9 Francine Crt, Woodbridge, L4L 1P5	December 31, 2018	\$ 500.00
Wayne Marshall	1421 Stonehampton Court, Pickering, L1V 7C9	October 3, 2018	\$ 1,200.00
TOTAL			\$ 17,950.00



CHARTERED PROFESSIONAL ACCOUNTANT

March 8, 2019

INDEPENDENT AUDITOR'S REPORT

To: Ian Cumming – Candidate for Local Councillor Ward 2 Pickering
Municipal Elections Act, 1996 (Section 78)

Opinion

I have audited the accompanying Financial Statement Form 4, Statement of Campaign Income and Expenses of Ian Cumming for the campaign period of May 1, 2018 to December 31, 2018 for the election held on October 22, 2018.

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of my report, the accompanying Form 4 financial statement presents fairly, in all material aspects, the financial position of Ian Cumming's election campaign and the results of its operations from May 1, 2018 to December 31, 2018 in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and the guidelines issued by the Ministry of Municipal Affairs and Housing.

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 period surplus/deficit for the campaign period from May 1, 2018 to December 31, 2018.

Qualified Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

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

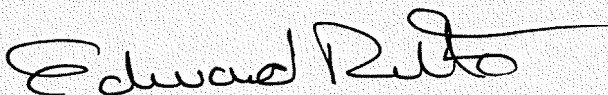
Those charged with governance are responsible for overseeing the Company's reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- 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 Entity's internal control.



Edward Rutland, Chartered Professional Accountant
Licensed Public Accountant