

Instructions

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

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

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 5	0 2

 to

YYYY	MM	DD
2 0 2 2	1 2	1 2

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

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

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name
Brenner

Given Name(s)
Maurice

Office for Which the Candidate Sought Election
Regional Councillor

Ward Name or Number (if any)
One

Municipality
Pickering

Spending Limit
General
\$25,551.30

Parties and Other Expressions of Appreciation
\$2,555.13

Contribution Limit
Contributions from Candidate and Spouse
\$9,835.60

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

Box B: Declaration

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



Signature of Candidate



Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/01/16	9:40 a.m.		

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

3. Expenses not subject to spending limits

Accounting and audit		+ \$	339.00
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		+ \$	_____
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		= \$	339.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **24,648.98 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	1,845.63 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	113.34
Surplus (or deficit) for the campaign		= \$	1,732.29 D2

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

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	113.34
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	1,431.00
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	24,950.00
Less: Ineligible contributions paid or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
Total Amount of Contributions (record under Income in Box C)	= \$	26,494.34 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

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

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

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

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Lawn Signs and H Frames	2018/06/14	The Printing House	100	1,431.00
Total				1,431.00

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

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

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

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Thomas Tzortzouklis	443 Mahogany Ct L1X0A2	2022/05/22	1,200.00	
Vincent Nigro	21 Brussels Crt Woodbridge L4L3E2	2022/06/21	1,200.00	
Nick Dilorenzo	18-88 Millwork Dr Toronto M9L1Y3	2022/06/21	1,200.00	
Ralph Delduca	116 Play Fair Ave Toronto M6B2R3	2022/07/13	1,200.00	
Steve Warsh	PH6 7 Kenaston Gardens North York M2K0E9	2022/07/13	1,200.00	
Pat J Spagnolo	12 Morrison Cres Markham L3R9L8	2022/07/13	1,200.00	
Dave Friedman	#801- 150 Farrand Drive North York M3C3E5	2022/07/13	1,200.00	
Craig Marshall	56 Brimwood Crt Pickering L1V6L1	2022/07/21	1,200.00	
Jun Goa	1919 Fairport Road Pickering ON	2022/07/27	1,200.00	
Mani Shankaran	909 Beachpoint Promenade Pickering L1W2A4	2022/07/27	500.00	
Marilyn Weisz	50 Fleming Dr Willowdale M2K2N9	2022/08/08	500.00	
Geoffrey Reyes	44 Moynahan Cres Ajax L1Z1P1	2022/08/08	500.00	
Aviva Eisenberger	111 Hillmount Ave Toronto M6B1X7	2022/08/08	500.00	
Ron Baruch	53 Beechwood Ave Toronto M2L1J4	2022/08/08	500.00	
Silvio De Gasperis	43 Cowan Drive Woodbridge L4H4C7	2022/08/08	750.00	
Alana De Gasperis	152 Headwind Blvd Vaughan L4H4C7	2022/08/08	500.00	
Kenneth B Rovinelli	1163 Old Post Drive Oakville L6M1A5	2022/08/08	500.00	
Jack Eisenberg	111 Hillmount Ave Toronto M6B1X7	2022/08/08	500.00	
Louis Giannakopoulos	550 Kingston Road W Ajax L1T3A2	2022/08/12	1,000.00	
Kevin Brown	10 Flanders Road Toronto M6L3K6	2022/08/12	1,000.00	
David Gray	c/o 2402 Stouffville Rd PO Box 245 Gormley L0H1G0	2022/08/24	500.00	
Kumaran Nadesan	18 Pride Crt Brampton L6Y5H3	2022/09/13	1,200.00	
Niraj Mittal	6881 Early Settler Row Mississauga L5W1C6	2022/09/14	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Kevin C A Watt	74 Lipton Cres Whitby ON	2022/08/12	500.00	
Stephen Brown	222 Ava Rd Toronto ON	2022/08/12	1,000.00	
John Mutton	112 Duke St Bowmanville L1C2W2	2022/10/04	1,200.00	
Sacra Singh	18 Bissland Drive L1Z0C9	2022/10/04	600.00	
Blair McArthur	180 Renfrew Dr Suite 120 Markham L3R9Z2	2022/10/29	1,200.00	
Total			24,950.00	

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

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

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

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

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)** \$ 24,950.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held. Additional schedule(s) attached, if completed manually.**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

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

Part I – Ticket revenueAdmission charge (per person) \$ _____ **2A**

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

Number of tickets sold x _____ **2B****Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ _____**Part II – Other revenue deemed a contribution**

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

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

Total Part II (include in Part I of Schedule 1) = \$ _____**Part III – Other revenue not deemed a contribution**

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

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

Total Part III (include under Income in Box C) = \$ _____**Part IV – Expenses related to fundraising event or activity**

Provide details

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

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

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

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

Professional Designation of Auditor

Chartered Professional Accountant

Municipality Pickering	Date (yyyy/mm/dd) 2023/01/13
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Contact Information

Last Name or Single Name Chambers	Given Name(s) Donna	Licence Number 2237980
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Address		
Suite/Unit Number 17	Street Number 1550	Street Name Bayly Street

Municipality Pickering	Province Ontario	Postal Code L1W 3W1
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Telephone Number 905-837-2555	Email Address dchambers@clazcpa.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.



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CLAZ ACCOUNTING PROFESSIONAL CORPORATION

Chartered Professional Accountants

To The Campaign of Maurice Brenner:

Opinion

We have reviewed the accompanying campaign period financial statements of the candidacy Maurice Brenner, which comprise the statement of Campaign Income and Expenses for the campaign period from May 2, 2022 to December 7, 2022 and calculation of Surplus or Deficit as of December 7, 2022.

In our opinion, except for the possible impact of the matters described in the Basis for Qualified Opinion Section of the report, the accompanying financial statements of the Campaign for the period ended December 7, 2022 are prepared in all material respects, in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996 and the Candidates' Guide for Ontario Municipal Council and School Board Elections.

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, our verification of income and expenses was limited to the amounts recorded in the records of the Campaign and we were not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the campaign period from May 2, 2022 to December 7, 2022 and assets and liabilities as at December 7, 2022.

We conducted our review in accordance with Canadian generally accepted accounting standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Review 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 review of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the review 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

The financial statements are prepared in accordance with provision of Section 88 of the Municipal Elections Act and the Candidates' Guide for Ontario Municipal Council and School Board Elections. The financial statements are prepared to assist the Campaign to meet the requirements of Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Chief Financial Officer of the Maurice Brenner campaign for the Financial Statements

The Chief Financial Officer of the Maurice Brenner campaign is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act and the Candidates' Guide for Ontario Municipal Council and School Board Elections and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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The Chief Financial Officer is responsible for overseeing the Campaigns financial report process. ✓

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

CLAZ Accounting Professional Corporation

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Pickering, Ontario
January 10, 2023