



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

Instructions

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

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

For the campaign period from (day clerk received nomination) 2 0 2 2 | 0 5 | 0 2 to 2 0 2 3 | 0 1 | 0 3

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

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name STRANGE

Given Name(s) GARY

Office for Which the Candidate Sought Election COUNCILLOR (REGIONAL)

Ward Name or Number (if any) WARD 2

Municipality PICKERING

Spending Limit

General \$20,433.45

Parties and Other Expressions of Appreciation \$2,043.35

Contribution Limit

Contributions from Candidate and Spouse \$8,631.40

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

Box B: Declaration

I, GARY STRANGE, 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 (handwritten signature)

Date (yyyy/mm/dd) 2023/01/26

Date Filed (yyyy/mm/dd) 2023/01/26 Time Filed 12:25 pm Initial of Candidate or Agent (if filed in person) Signature of Clerk or Designate Rndk

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

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**LOAN**

Name of bank or recognized lending institution

Amount borrowed  
\$

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**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	25,304.06
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

**Total Campaign Income (Do not include loan)****= \$ 25,304.06 C1****EXPENSES (Note: Include the value of contributions of goods and services)****1. Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	254.06
Advertising	+ \$	5,675.00
Brochures/flyers	+ \$	8,477.65
Signs (including sign deposit)	+ \$	1,414.28
Meetings hosted	+ \$	616.16
Office expenses incurred until voting day	+ \$	195.78
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	2,500.00
Bank charges incurred until voting day	+ \$	137.33
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

**Total Expenses subject to general spending limit = \$ 19,270.26 C2****2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. POST ELECTION CELEBRATIONS	+ \$	1,717.13
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>1,717.13 C3</b>

**3. 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)	_____	+ \$	_____
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	_____	+ \$	41.55
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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>1,736.55 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 22,723.94 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	2,580.12 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_____	- \$	150.00
Surplus (or deficit) for the campaign		= \$	<b>2,430.12 D2</b>

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	+ \$	150.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	254.06
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).	+ \$	24,900.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>25,304.06 1A</b>

### 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 (\$)
<b>Total</b>		

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 (\$)
STICKERS				90.21
REBAR				163.85
<b>Total</b>				<b>254.06</b>

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

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



**Schedule 2 – Fundraising Events and Activities**

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

**Fundraising Event/Activity 1**

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person) \$ \_\_\_\_\_ 2A

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

Number of tickets sold x \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (Include in Part I of Schedule 1)** = \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

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

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

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

**Part III – Other revenue not deemed a contribution**

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

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

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

**Part IV – Expenses related to fundraising event or activity**

Provide details

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

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

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

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

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

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

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

Report is attached

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

**GARY STRANGE CANDIDATE DONATION SUMMARY - 2022**

	Name	Address	Telephone/Cell	Cheque #	Cheque Date	Deposit Date	Amount
1	Dave Hare/Donna Hare	25 Trinity Crescent, Whitby, Ontario L1N-6L1	(905) 433-4200	265	June 22, 2022	June 29, 2022	250.00
2	Sherrie Glead/Donald Glead	1754 Appleview Road, Pickering, Ontario L1V-1T8		25	June 22, 2022	June 29, 2022	400.00
3	Hayssam Abrach	1751 Spartan Court, Pickering, Ontario L1V-7G6		27	July 6, 2022	July 6, 2022	1,200.00
4	Michael Capesky	1286 Commerce Street, Pickering, Ontario L1W-1C8		22	July 11, 2022	July 12, 2022	500.00
5	Jack Eisenberger	111 Hillmount Ave., Toronto, Ontario M6B-1X7		116	July 14, 2022	August 4, 2022	500.00
6	Aviva Eisenberger	43 Cowan Drive, Woodbridge, Ontario L4L-7H4		121	July 14, 2022	August 4, 2022	500.00
7	Silvio De Gasperis	1163 Old Post Drive, Oakville, Ontario L6M-1A5		173	July 15, 2022	August 4, 2022	750.00
8	Kenneth B Rovinelli	50 Fleming Dr., Millicanville, Ontario M2K-2N9	(905) 847-1849	668	July 15, 2022	August 4, 2022	500.00
9	Marilyn Weisz	12 Gordon Road, North York, Ontario M2P-1E1		109	July 19, 2022	August 4, 2022	750.00
10	Karen Baruch	8000 Country Lane, Whitby, Ontario L1M-1N7		17	July 19, 2022	August 4, 2022	750.00
11	R Michael McLean	44 Moyhathan Cres., Ajax, Ontario L1Z-1P1		645	July 19, 2022	August 4, 2022	500.00
12	Geoffrey Reyes	138 Hanna Road, Toronto, Ontario M4G-3N7		113	July 20, 2022	August 4, 2022	500.00
13	Alana De Gasperis			82	July 26, 2022	August 4, 2022	500.00
14	Geoffrey L Grayhurst			98	July 26, 2022	August 5, 2022	900.00
15	Returned Cheque						
16	Amanda Sarito	138 Parkmount Rd., Toronto, Ontario M4J-4V4		76	August 23, 2022	August 25, 2022	900.00
17	Anna Messina	162 Dianawood Ridge, Woodbridge, Ontario L4L-0L4		915	August 30, 2022	September 6, 2022	600.00
18	Rosa Lucchese	9 Francine Court, Woodbridge, Ontario L4L-1P5		204	August 30, 2022	September 6, 2022	600.00
19	Moshie Eichom	59 Alexandra Wood, North York, Ontario M5M-2S6		51	September 9, 2022	September 10, 2022	1,200.00
20	Steven Aaron Libfeld	12 Keraven Street, Toronto, Ontario M5M-4J8		260	September 7, 2022	September 15, 2022	500.00
21	Al Libfeld	82 Ajjay Crescent, North York, Ontario M2L-1C7		2798	September 8, 2022	September 15, 2022	500.00
22	Paolo Sacilorio	119 Roselena Drive, Schomberg, Ontario L0G-1T0	(905) 560-0077	132	September 13, 2022	September 15, 2022	1,200.00
23	Dimitrios Apostolopoulos	186 Bartley Drive, Toronto, Ontario M4A-1E1		330	September 1, 2022	September 19, 2022	650.00
24	Emma Apostolopoulos	186 Bartley Drive, Toronto, Ontario M4A-1E1		110	September 1, 2022	September 19, 2022	650.00
25	Katherine Apostolopoulos	186 Bartley Drive, Toronto, Ontario M4A-1E1		331	September 1, 2022	September 19, 2022	650.00
26	Peter Apostolopoulos	186 Bartley Drive, Toronto, Ontario M4A-1E1		109	September 1, 2022	September 19, 2022	650.00
27	Stavros Apostolopoulos	186 Bartley Drive, Toronto, Ontario M4A-1E1		58	September 1, 2022	September 19, 2022	650.00
28	Dave Friedman	#801-150 Ferrand Drive, North York, Ontario M3C-3E5		2267	September 19, 2022	September 21, 2022	1,200.00
29	Cheryl Shinkruk	56 Meadowbrook Lane, Markham, Ontario L3R-2C6		425	September 21, 2022	September 26, 2022	1,200.00
30	Mario J Giampietri	61 Wimpole Drive, Toronto, Ontario M2L-2L2		49	September 22, 2022	September 26, 2022	1,200.00
31	Craig Marshall	714 Simpson Avenue, Pickering, Ontario L1W-1M3		176	October 7, 2022	October 8, 2022	600.00
32	Ian L McCutcheon	856 Mesadowhill Court, Oshawa, Ontario L1K-1X5		68	October 14, 2022	October 8, 2022	100.00
33	Blair McArthur	180 Renfrew Drive, Suite 120, Markham, Ontario L3R-9Z2		289	October 3, 2022	October 11, 2022	1,200.00
34	Sholima S Rheumtulla	1778 Fairport Road, Pickering, Ontario L1V-1S8		195	October 13, 2022	October 20, 2022	150.00
35	Michelle B DiCarlo	201 Brophy's Lane, The Blue Mountains, Ontario L9Y-0K4		37	October 17, 2022	October 24, 2022	500.00
36	Rachel K Cyr	173 Logan Avenue, Toronto, Ontario M4M-2N2		21	October 19, 2022	October 24, 2022	500.00
37	Gavin Cheung	27 McNaim Avenue, Toronto, Ontario M5M-2H4		10	October 20, 2022	October 24, 2022	500.00
38	Andrew L Hoffman	29 Millbank Avenue, Toronto, Ontario M5P-1S4		199	October 20, 2022	October 24, 2022	500.00
	<b>TOTAL</b>						<b>24,900.00</b>

**MICHAEL EVANS**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

1730 McPherson Court, Unit 6, Pickering, Ontario, L1W3E6

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**INDEPENDENT AUDITORS REPORT**

To the City Clerk of the City of Pickering.

**Qualified Opinion**

I have audited the accompanying Financial Statements Auditor's Report Form 4 (the "Financial Statements") of Gary Strange (the "Candidate"), which comprise the Statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit, and the attached schedules of Contributions for the campaign period from May 2, 2022 to January 3, 2023 relating to the election held on October 24, 2022.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph the Financial Statements for the campaign period from May 2, 2022 to January 3, 2023 are prepared, in all material respects, in accordance with the accounting requirements of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996.

**Basis for Qualified Opinion**

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditors responsibilities for the audit of the financial statements* section of our report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of the Financial Statements in Canada. 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.

Due to the nature of the types of transactions inherent in an electoral campaign, the completeness of contributions and other revenues of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, my verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate. and I was not able to determine whether any adjustments might be necessary to contributions and other revenue, expenses, assets and liabilities, and surplus or deficit.

**Emphasis of Matter— Basis of Account and Restriction on Distribution and Use**

The Financial Statements are prepared to assist the Candidate in complying with the provisions of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. My report is intended solely for the Candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the Candidate and the Ministry of Municipal Affairs and Housing. My opinion is not modified in respect of this matter.

**Responsibilities of the Candidate**

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of subsections 88.8 through 83.31 of the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

**Auditors responsibilities for the audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 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, I exercise professional judgement and maintain professional skepticism throughout the audit. I 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 my qualified opinion. The risks 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 Candidate's internal control.
- Evaluate the overall presentation, structure and content of the Financial Statements and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Candidate a statement that I have complied with relevant ethical requirements regarding independence and communicate with the Candidate regarding all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Michael Evans, CPA, CA, LPA

A handwritten signature in blue ink that reads "Michael Evans". The signature is written in a cursive style with a long horizontal stroke at the end.

Chartered Professional Accountant, Licensed Public Accountant

Toronto, Ontario

January 12, 2023