

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 6	2 3

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

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

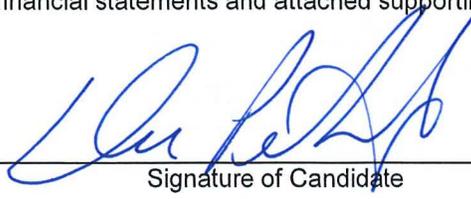
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name Pickles	Given Name(s) David	
Office for Which the Candidate Sought Election Regional Councillor	Ward Name or Number (if any) 3	
Municipality City of Pickering		
Spending Limit General \$33,860.90	Parties and Other Expressions of Appreciation \$3,386.09	Contribution Limit Contributions from Candidate and Spouse \$11,790.80

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

Box B: Declaration

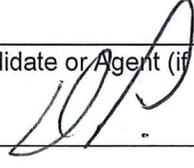
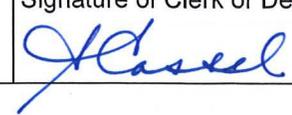
I, David Pickles, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023 03 31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>11:20 a.m.</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	39,381.50
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)

= \$ 39,381.50 C1

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

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign
(list details in Table 2 of Schedule 1)

Advertising

Brochures/flyers

Signs (including sign deposit)

Meetings hosted

Office expenses incurred until voting day

Phone and/or internet expenses incurred until voting day

Salaries, benefits, honoraria, professional fees incurred until voting day

Bank charges incurred until voting day

Interest charged on loan until voting day

Other (provide full details)

1. Volunteer meals

2.

3.

4.

5.

6.

Total Expenses subject to general spending limit

+ \$ 2,381.50

+ \$

+ \$ 11,614.48

+ \$

+ \$

+ \$ 11,259.02

+ \$

+ \$

+ \$ 21.31

+ \$

+ \$ 7,430.81

+ \$

+ \$

+ \$

+ \$

+ \$

= \$ 32,707.12 C2

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

1. Campaign party

+ \$ 2,613.38

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	2,613.38 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	1,469.00
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		+ \$	6.00
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.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Other (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses not subject to spending limits		= \$	1,475.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 36,795.50 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	2,586.00	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	2,381.50	
Surplus (or deficit) for the campaign		= \$	204.50	D2

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

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ <u>2,381.50</u>
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).	+ \$ <u>37,000.00</u>
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)	= \$ <u>39,381.50</u> 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 (\$)
none		
none		
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 (\$)
large signs	2018/12/31		53	821.50
small signs	2018/12/31		140	840.00
rebar	2018/12/31		90	720.00
Total				2,381.50

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

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 none

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

Part I – Ticket revenue

Admission charge (per person) \$ _____ **2A**

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

Number of tickets sold x _____ **2B**

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

Part II – Other revenue deemed a contribution

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

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

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

Part III – Other revenue not deemed a contribution

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

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

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

Part IV – Expenses related to fundraising event or activity

Provide details

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

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

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

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

Professional Designation of Auditor
Chartered Professional Accountant

Municipality Ajax	Date (yyyy/mm/dd) 2023/03/14
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Contact Information

Last Name or Single Name Peters	Given Name(s) Gordon	Licence Number L-215694
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Address

Suite/Unit Number 2	Street Number 458	Street Name Fairall St
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Municipality Ajax	Province Ontario	Postal Code L1S 1R6
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Telephone Number 905-427-6768	Email Address gpeters@turnermoore.com
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The report must be done in accordance with generally accepted auditing standards and must:

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

Report is attached

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

Independent Practitioner's Audit Report

To the City Clerk for David Pickles Election Campaign

Qualified Opinion

We have audited the accompanying Form 4 ("the financial statements") of David Pickles Election Campaign, for the campaign period from June 23, 2022 to December 31, 2022 relating to the City of Pickering Municipal Election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of David Pickles, Candidate, as at December 31, 2022 and his income and expenses for the campaign period from June 23, 2022 to December 31, 2022 in accordance with the requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of the David Pickles Election Campaign and we were not able to determine whether any adjustments might be necessary to income and expenses and the campaign period surplus or deficit. Our audit opinion on the financial statements for the campaign period from June 23, 2022 to December 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

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

Other Matter

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the City Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted auditing standards and the requirements of the Municipal Elections Act, 1996 relevant to preparing such financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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Continued

Those charged with governance are responsible for overseeing the David Pickles Election Campaign's financial reporting 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 free from material misstatement, whether due to fraud or error, and to issue an auditor's report includes our 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 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 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
- 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
- procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion
- the effectiveness of the Campaign'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 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.

TURNER MOORE LLP

March 14, 2023

Ajax, Ontario

Chartered Professional Accountants

Licensed Public Accountants



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Contributors

Date	Receipt #	Name	Address	Amount
July 4/22	1	Victor Sgro	878 Baylawn Drive, Pickering, ON L1X 2N7	1200 ✓
July 7/22	2	Amanda Lazaridis	443 Mahogany Court, Pickering, ON L1X 0A2	1200 ✓
July 12/22	3	Xin Zhang	7 Abbeywood Trail, North York, ON M3B 3B4	1200 ✓
July 19/22	4	Dave Friedman	801-150 Ferrand Dr., North York, ON M3C 3E5	1200 ✓
July 19/22	5	Pat Spagnolo	12 Morrison Cres, Markham, ON L3R 9L8	1200 ✓
July 19/22	6	Kathy Friedman	465 Fairlawn Ave, Toronto, ON M5M 1T9	1200 ✓
July 19/22	7	Ralph Delduca	116 Playflair Ave, Toronto, ON M6B 2R3	1200 ✓
July 19/22	8	David Singer	369 Rimrock Road, Toronto, ON M3J 3G2	1200 ✓
July 19/22	9	Anthony Biglieri	28 Bellefair Ave, Toronto, ON M4L 3T8	1200 ✓
July 19/22	10	Dr Joanne Laine-Gossin	801-150 Ferrand Dr., North York, ON M3C 3E5	1200 ✓
July 19/22	11	Mr Kelly Ward	PO Box 5082, RPO Claremont, Claremont, ON L1Y 1A4	600 ✓
Aug 3/22	12	Tony Albis	1305 Pickering Pkwy, Ste 103, Pickering, ON L1V 3P2	1200 ✓
Aug 8/22	13	Geoffrey Grayhurst	138 Hanna Road, Toronto, ON M4G 3N7	900 ✓
Aug 8/22	14	Allen Smoskowitz	20 Ravenscliffe Road, Thornhill, ON L3T 5N8	1200 ✓
Aug 8/22	15	Amanda Santo	138 Parkmount Rd, Toronto, ON M4J 4V4	900 ✓
Aug 12/22	16	Jack Greenberg	81 Eglinton Ave E Ste 204, Toronto, ON M4P 1J4	1000 ✓
Aug 12/22	17	Jonathon Greenberg	197 Randolph Rd, Toronto, ON M4G 3S6	1000 ✓
Aug 12/22	18	Carol Tillaart	3785 Sideline 16 North, Brougham, ON L0H 1A0	1200 ✓
Aug 12/22	19	Kevin Brown	10 Flanders Rd, Toronto, ON M6C 3K6	1000 ✓
Aug 24/22	20	Sam Stone	4-1550 Kingston Rd, Unit #1001, Pickering, ON L1V 6W9	1200 ✓
Aug 24/22	21	Salar Stone	4-1550 Kingston Rd, Unit #1001, Pickering, ON L1V 6W9	1200 ✓
Aug 24/22	22	Brenda McLean	6800 Country Lane, Whitby, ON L1M 1N7	500 ✓
Aug 24/22	23	Marilyn Weisz	50 Fleming Dr, Willowdale, ON M2K 2N9	1000 ✓
Aug 24/22	24	Kenneth Rovinelli	1163 Old Post Drive, Oakville, ON L6M 1A5	500 ✓
Aug 24/22	25	Aviva Eisenberger	111 Hillmount Ave, Toronto, ON M6B 1X7	500 ✓
Aug 24/22	26	Harry Kichler	28 Glenayr Rd, Toronto, ON M5P 3B8	1200 ✓
Sept 23/22	27	Warren Ward	534 Uxbridge - Pickering TO, Uxbridge, ON L9P 1R4	100 ✓
Sept 23/22	28	Stavros Apostolopoulos	186 Bartley Drive, Toronto, ON M4A 1E1	1200 ✓
Sept 23/22	29	John McDermott	1667 Valley Ridge Cres, Pickering, ON, L1V 7E3	500 ✓
Sept 23/22	30	Rosa Lucchese	9 Francine Crt, Woodbridge, ON L4L 1P5	1200 ✓
Sept 23/22	31	Al Libfeld	1815 Ironstone Manor, Unit 1, Pickering, ON L1W 3W9	1200 ✓

Oct 11/22	32 Tony Hunt	1751 Silver Maple Drive, Pickering, ON L1V 6X9	1200 ✓
Oct 11/22	33 Craig Marshall	56 Brimwood Crt, Pickering, ON L1V 6L1	1200 ✓
Oct 11/22	34 Fatemeh Lajevardi	112 Boake Trail, Richmond Hill, ON L4B 4B7	1000 ✓
Oct 18/22	35 Alana De Gasperis	49 Orr Avenue, Woodbridge, ON L4L 9M8	500 ✓
Oct 18/22	36 Caterina Bitondo	RR 1, Locust Hill, ON L0H 1J0	500 ✓
Nov 13/22	37 Eric Pazat	RR 6, Pickering, ON L1Y 1A3	100 ✓
Nov 13/22	38 Blair McArthur	180 Renfrew Dr, Ste 120, Markham, ON L3R 9Z2	1200 ✓

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