

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	1 1	MM DD YYYY MM DD 0 5 0 2 to 2 0 2 3 0 1 0 3
✓ Initial filing reflecting fir	nances from start	t of campaign to Dec	ember 31 (or 45 days	s after voting day in a by-election)
Supplementary filing re		-	-	
Box A: Name of Can	didate and O	ffice		
Candidate's name as show	vn on the ballot	4 4		
Last Name or Single Name Scott	9		Given Name(s) Jonathan	
Office for Which the Candi Councillor	date Sought Elec	ction	Ward Name or Num	nber (if any)
Municipality Bradford West Gwillimb	ury	da and cervines)	sop to envitudistac	EXPENSES (Noth Include the value of c
Spending Limit General \$8,717.90	Parties	s and Other Express	ions of Appreciation	Contribution Limit Contributions from Candidate and Spouse \$5,874.80
I did not accept any co	ntributions or inc	cur any expenses. (Co	omplete Boxes A and	B only)
Box B: Declaration	1,186.50	ê -h		Signs (including sign deposit)
I, Jonathan Scott	574.62	₽ +	, de	eclare that to the best of my knowledge and
belief that these financial s	Signature of		chedules are true and year phase and a se	d correct. I be nearly see region to the confidence of the confid
Date Filed (yyyy/mm/dd) 2023/03/30	Tirbe Filed	Initial of Candida	ate or Agent (if filed in	Signature of Clerk or Designate
			tind and	the state of the s

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed \$

INCOME

			
Tota	amount of all contributions (from line 1A in Schedule 1)	+	\$ 17,317.00
Reve	enue from items \$25 or less	+	\$
Sign	deposit refund	+	\$
	enue from fundraising events not deemed a contribution n Part III of Schedule 2)	+	\$
Inter	est earned by campaign bank account	+	\$
Othe	r (provide full details)		
1.	e proportion that the second was the	+	\$
2.		+	\$
3.		+	\$
4.		+	\$
5.		+	\$
6		+	S

Total Campaign Income (Do not include loan)

= \$ 17,317.00 C1

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

1. Expenses subject to general spending limit

(list details in Table 2 of Schedule 1)	+	\$	
Advertising	+	\$ 1,703.30	_
Brochures/flyers	+	\$ 3,555.46	_
Signs (including sign deposit)	+	\$ 1,186.50	_
Meetings hosted	+	\$ 574.62	-
Office expenses incurred until voting day	+	\$ 17.99	-
Phone and/or internet expenses incurred until voting day	+	\$ -,	-
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$ 969.50	-
Bank charges incurred until voting day	+	\$ 544.35	-
Interest charged on loan until voting day	+	\$	_
Other (provide full details)		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	-
1.	+	\$	
2.	+	\$	•
3.	+	\$,	•
4,	+	\$ - No See 26	-
5.	+	\$	•
6.	+	\$	-
Total Expenses subject to general spending limit	=	\$ 8,551.72	C

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

1. Thank you Mail out + \$ 795.38

2. Thank you Ads	+ \$	39.97			
3.	+ \$		4 9 11 W		
4.	+ \$	2411, 1 200	o dist		
5.	+ \$	o Dala da diam	Terror ganor		
Total Expenses subject to spending limit for parties and other expressions of appreciation	=_\$	835.35	C3		
Expenses not subject to spending limits	71				
Accounting and audit	+ \$	1,695.00			
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	4,100.91	d alaranimez	ebuhmi Jon u	
Office expenses incurred after voting day	+ \$	56.00	xa e- situd s		610 T
Phone and/or internet expenses incurred after voting day	+ \$	-do-Fundada	iciaile in T e	a Jeni (Bir eni) a ov testah divus	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	era succe a mon	neviudintase		
Bank charges incurred after voting day	+ \$	25.00	ao tudittar i		
Interest charged on loan after voting day			ennitudisin	a: Ineligiole so	
Expenses related to recount		rela sit of significant			
Expenses related to controverted election	+ \$		nous source		
Expenses related to compliance audit	+ \$	B: 185(B) \$10(B)	enciteditine		
Expenses related to candidate's disability (provide full details)		1 22	_		
1.	+ \$	m ezadidate o			
2.	+ \$	essimpere sho		udmine0 11 s	
2	'- - -	g.7555	reg, an eyer	O'to neligina	
4.	— + \$				
5.	— † ψ				
Other (provide full details)	_ Ψ			Marie Control of the	
1.	+ \$		Contract Annual Contract of the Contract of th		
		A			
2.	+ \$		_		
3.	+ \$		_		
4	+ \$	5 2150 <i>E2 NO DE</i> 1	mation is in	rojni Isnavibb	
5	+ \$				
Total Expenses not subject to spending limits	= \$	5,876.91	_C4	goranevni is u Burn sulsV 19	
otal Campaign Expenses (C2 + C3 + C4)	1 .30		= \$	15,263.98	C5
Box D: Calculation of Surplus or Deficit	(AAAA)				
xcess (deficiency) of income over expenses ncome minus Total Expenses) (C1 – C5)	+ \$	2,053.02	D1		
there is a surplus, deduct any refund of candidate's or spouse's		2,000.02			
ontributions to the campaign	\$				
Surplus (or deficit) for the campaign			= \$	2,053.02	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	2 +				sp	2. Thank you A
Part I – Summary of Contributions Contributions in money from candidate and sp. Contributions in goods and services from cand (include value listed in Table 1 and Table 2) Total value of contributions not exceeding \$10 Include ticket revenue, contributions in mon where the total contribution from a contribut (do not include contributions from candidate Total value of contributions exceeding \$100 pc (from line 1B; list details in Table 3 and Table Include ticket revenue, contributions in mon where the total contribution from a contribut (do not include contributions from candidate Less: Ineligible contributions paid or payable to Contributions paid or payable to the cle from anonymous sources exceeding \$2 Total Amount of Contributions (record under In-	didate and spouse of per contributor ey, goods and ser or is \$100 or less or spouse). er contributor 4) ey, goods and ser or exceeds \$100 e or spouse). to the contributor rk, including contri	vices	+ \$ + \$ + \$ - \$ - \$	2,167.0 15,150.0	00	
Part II – Contributions from candidate of			_ - •	17,317.0	TA	
Table 1: Contributions in goods or services Description of Goods or Services	3 -			1	Received y/mm/dd)	Value (\$)
Additional information is listed on separate Table 2: Inventory of campaign goods and (Note: Value must be recorded as a contrib Description	materials from p	revious mur	icipal (campaign us		ampaign Current Market Value (\$)
	(),),,		noite	uno sule	LE TO HOL	value (ψ)
☐ Additional information is listed on separate	supplementary at	tachment, if	comple	ted manually.	Total	

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

Table 3: Monetary contributions from individuals other the	tha	an candidate or spouse
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Name	Full Address		Amount Received (\$)	Amount Returned	
93		(yyyy/mm/dd)	Vecelved (4)	to Contributor or Paid to Clerk (\$)	
See Attached Schedule			15,150.00		
	15.00 (7)			process of the control of the contro	
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	3. BY J SZ	Vi 3 Gr. Yure 1, Gr. v. 230	2.5	Branden Cales	
40.5	La para	телерия (1963) в под селей дражения простоя	V31	enta. (2 mmc2)	
Waste!	(2018/61/6 (2018/61/6	Total	15,150.00	testas bei a	
✓ Additional information is listed on	separate supplementar	y attachment, if completed ma	nually.	i viron on Influew David.	

Name	Full Ad		Description of Goods	Date Received	THE RESERVE OF THE PROPERTY OF	
	10,0555	6/15/2022	or Services	(yyyy/mm/dd)	21 Mansoor Balwa	
1	161.005	5000	and the first of the second of		maily make billing	
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		The state of the s				
				Total		

	Tota	
Additional information is listed on separate supplementary	attachment, if completed manually.	
Total for Part III – Contributions exceeding \$100 per contr (Add totals from Table 3 and Table 4 and record the total i		\$15,150.00 _{1B}

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse Table 3: Monetary contributions from individuals other than candidate or spouse

					shostod terbida
				Amount Received	Amount \$ Returned to Contributor or
Ref#	Name	Full Address	Date Received	\$	Paid to Clerk Additional information
	Mary Seagrave	75 Andrews Dr, Bradford, ON, LOB 1B0	7/18/2022	\$200.00	
	Galliano Tiberini	111 Creditstone d, Concord, ON, L4K 1N3	7/20/2022	\$1,200.00	
	Louie Frustaglio	111 Creditstone Rd, Concord, ON, L4K 1N3	7/22/2022	\$1,200.00	
	Jordan Ray	909-909 Bay St, Toronto, ON, M5S 3G2	6/14/2022	\$250.00	
	Tina Sibbald	49 Imperial Cres, Bradford, ON, L3Z 2N8	6/14/2022	\$250.00	
	Meagan Trush Alex Mather	351 Bartlett Ave, Toronto, ON, M6H 3G8 1038 Shaw St, Toronto, ON, M6G 3N3	6/14/2022 6/14/2022	\$250.00 \$250.00	-
	Claudio Corsi	13797 Bramalea Rd, Caledon, ON, L7C 2R3	6/23/2022	\$1,200.00	
	Howard Brown	321 Brooke Ave, Toronto, ON, M5M 2L4	6/30/2022	\$200.00	
	Andrew Bevan	156C South Rd, Lake St Peter , ON, KOL 2KO	6/30/2022	\$250.00	
	Wasim Jarrah	447 Silken Laumann Dr, Newmarket, ON, L3X 2H9	6/30/2022	\$250.00	
	Sara Alimardani	1205-78 Tecumseth St, Toronto, ON, M5V 0A9	7/4/2022	\$150.00	
	Brian Clow	515-438 Richmond St W, Toronto, ON, M5V 3S6	7/8/2022	\$250.00	
	Kathleen Wynne	9163 Sdrd 5, Alliston, ON, L9R 1V1	7/12/2022	\$250.00	
	Braeden Caley	2305-324 Laurier Ave W, Ottawa, ON, K1P 0A4	7/17/2022	\$150.00	
	Paola Corsi	213 Willis Dr, Aurora , ON, L4G 7M2	7/19/2022	\$1,200.00	
3	Karen Beasse	1700 Brock Rd, Uxbridge, ON, L9P 1R4	7/20/2022	\$1,200.00	
3	Bonnie Crombie	875 The Greenway, Mississauga, ON, L5G 1P7	7/23/2022	\$500.00	
_			- /- /	4	
	Jenni Byrne	423-350 Wellington St, Toronto, ON, M5V 3W9	8/5/2022	\$500.00	
	Jack Gibbons	589 Carlaw Ave, Toronto, ON, M4K 3K4	8/19/2022	\$500.00	
	Ron Orr	3267 Line 4, Bradford, ON, L3Z 0Y8	7/10/2022	\$200.00	
	Drew Davidson	76 Houghton Ave S, Hamilton, ON, L8K2 M8	9/2/2022	\$400.00	
_	Karim Lalji Muzzafar Sheikh	4216 Cawthra Rd, Mississauga, ON, L4Z 1A1 27 Brule Trl, Kettleby, ON, L7B 0C7	9/1/2022 9/15/2022	\$1,000.00 \$150.00	
	Naseem Shad	38 Grapevine Rd, Bolton, ON, L7E 2R3	9/15/2022	\$150.00	
	Nadeem Basra	19 Pepin Ct, Barrie, ON, L4M 7J4	9/15/2022	\$150.00	
	Zohaib Malhi	60 Inverness Cl, Maple, ON, L6A 1Y8	9/15/2022	\$150.00	
	Mansoor Bajwa	41 Abdus Salam St, Maple, ON, L6A 3A8	9/15/2022	\$150.00	
	Hassan Shahid	164 America Ave, Maple, ON, L6A 3E8	9/15/2022	\$150.00	
	Rizwan Mian	1 Tahir St, Maple, ON, L6A 3A2	9/15/2022	\$300.00	
	Asif Khan	10 Bellefontaine Ct, Maple, ON, L6A 4A7	9/15/2022	\$300.00	
21	Mubashara Muzaffar	27 Brule Trl, Kettleby, ON, L7B 0C7	9/15/2022	\$400.00	
23	Mitchell Goldhar	3200 Highway 7, Vaughan, ON, L4K 5Z5	9/16/2022	\$500.00	
	Ryan Amato	1109 Kingdale Rd, Newmarket , ON, L3Y 4W1	9/17/2022	\$500.00	
26	Michael Coteau	32 Cartier Cres, Toronto, ON, M1P 3N8	9/20/2022	\$200.00	
32	Jason Farrugia	127 Landolfi Way, Bradford, ON, L3Z 4L7	9/28/2022	\$250.00	
	Jason I all abia	Let tailabili tray, bradistay on, 152 427	3/20/2022	\$250.00	
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			3727		7
		Total		Ć4E 4E0.00	
		Total		\$15,150.00	

Schedule 2 – Fundraising Events and Activities	tions Act, 1986	Vunicipal Elec	I - hoge	Auditor's R
Complete a separate schedule for each event or activity held.	Additional sch	edule(s) attache	d, if comple	eted manually.
Fundraising Event/Activity 1				
Description of fundraising event/activity				
Date of event/activity (yyyy/mm/dd)				swello
Part I – Ticket revenue			natura Sat de Han	
Admission charge (per person)	\$	2/		
(If there are a range of ticket prices, attach complete breakdown of al	I ticket sales)		***************************************	
Number of tickets sold	non x Ámeso.	2	and but	
Total Part I (2A X 2B) (include in Part I of Schedule 1)	bs: emilosas		= \$	
Provide Co			***************************************	Office of the Contract of the
Part II – Other revenue deemed a contribution				
Provide details (e.g., revenue from goods sold in excess of fair marks	et value)			
	+ \$		ench ed b	
2	+ \$	lann a mi		
3. Is he term in well at it radionly has to empire is long all act to your	urns has \$ saletal	n de to the comp	cierae as	
4	+ \$			
5.	+ \$			
Part III – Other revenue not deemed a contribution Provide details (e.g., contribution of \$25 or less; goods or services so 1.		l Flections Act,	J Protection le Municipa fice si a tir for action	Information and officer the artist and artist and artist after the artist after artist
2.	+ - - - - -			
3.		-		
4.	+ \$			
5.	+ \$	ensemble and the second and the second		
Total Part III (include under Income in Box C)	,		= \$	
Part IV – Expenses related to fundraising event or activity				
Provide details				
1. Fundraising Digital Marketing	+ \$	1,556.49		
2. Fundraising Mailout	+ \$	1,409.47		
3. Fundraising Digital Marketing	+ \$	624.35		
4. Perfect Szn Food	+ \$	510.60		
5.	+ \$			
Total Part IV Expenses (include under Expenses in Box C)			= \$	4,100.91

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

CPA

Municipality Ottawa				Date (yyyy/mm/dd)
Contact Information	on			
Last Name or Single Kostioutchenko	e Name		Given Name(s)	Licence Number 3-30777
Address				
Suite/Unit Number 301	Street Number 1911	Street Name Baseline Rd		
Municipality Ottawa			Province Ontario	Postal Code K2C 0C7
Telephone Number 613-421-2595		Email Address info@mkpllp.ca		100 m

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 AUDITOR'S REPORT

To Rebecca Murphy., City Clerk and Solicitor, Bradford West Gwillimbury

Jonathan Scott, candidate, for City Councillor in Bradford West Gwillimbury, in the October 24, 2022 Municipal Election

Qualified Opinion

We have audited the accompanying *Financial Statement* Form 4 of the Jonathan Scott campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Jonathan Scott for the period from May 2, 2022 to January 3, 2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity 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 amount recorded in the records of the Jonathan Scott and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period 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 candidate 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 qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996, As a result, the financial statements may not be suitable for another purpose.

Candidate's Responsibility

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Form 4 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 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 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 registered political entity's 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, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

Signature of Auditor: Mortimer Kostioutchenko Patel CPAs LLP

Date: March 30, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$1,695.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostioutchenko