

**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	2 4

 to 

YYYY	MM	DD
<del>2 0 2 2</del>	<del>1 2</del>	<del>3 1</del>
2023	01	03

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

Di Giovanni

Given Name(s)

Mauro

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Bradford West Gwillimbury

Spending Limit

General

\$32,690.60

Parties and Other Expressions of Appreciation

\$ 3,269.00

Contribution Limit

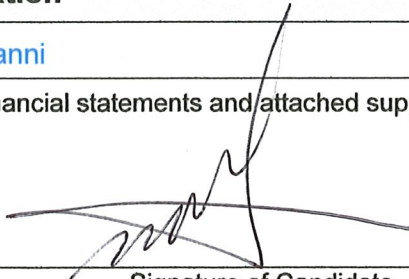
Contributions from Candidate and Spouse

\$13,427.20

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

**Box B: Declaration**

I, Mauro Di Giovanni, 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

2023-03-09

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/03/10

Time Filed

10:53am

Initial of Candidate or Agent (if filed in person)



Signature of Clerk or Designate



## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution	Amount borrowed
Royal Bank	\$

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	14,344.88	
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.	+ \$		
<b>Total Campaign Income (Do not include loan)</b>	= \$	<b>14,344.88</b>	<b>C1</b>

### 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	+ \$	2,604.65	
Signs (including sign deposit)	+ \$	6,660.22	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	452.00	
Phone and/or internet expenses incurred until voting day	+ \$	205.83	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		
Bank charges incurred until voting day	+ \$	3.75	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. Campaign T-Shirts	+ \$	441.83	
2. PCCB Rental Town hall	+ \$	300.00	
3. Costco Food and Appetizers(Thank You Volunteers)	+ \$	406.36	
4. Canada Post Mail Fee	+ \$	1,782.69	
5. Pay Pal Fee on transfer	+ \$	18.00	
6. 2x2 Lumber for Signs	+ \$	500.00	
7. Trailer	+ \$	500.00	
<b>Total Expenses subject to general spending limit</b>	= \$	<b>13,875.33</b>	<b>C2</b>

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

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	+ \$	1,000.00	_____
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	+ \$	7.50	_____
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** = \$ **1,007.50** **C4**

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **14,882.83** **C5**

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

Excess (deficiency) of income over expenses  
(Income minus Total Expenses) (C1 – C5) + \$ **-537.95** **D1**

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign  
Surplus (or deficit) for the campaign = \$ **-537.95** **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	+ \$	<u>5,000.00</u>	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	<u>2,394.88</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>6,950.00</u>	
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$		
	- \$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b><u>14,344.88</u></b>	<b>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 (\$)
Evoice Telephone Service (August)	2022/08/04	18.95
Website Payment	2022/08/18	135.00
Web site Fee	2022/08/18	13.98
Evoice Telephone Service (Sept )	2022/09/04	18.95
Evoice Telephone Service (Oct)	2022/10/04	18.95
Canada Post Mail Cost	2022/10/12	1,782.69
Costco Food and Appetizers for Volunteers Thank You	2022/10/24	406.36
<b>Total</b>		<b>2,394.88</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 (\$)
N/A				
<b>Total</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

**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 (\$)
Domenic Gutta	202 Miller Park Ave. Bradford Ontario	2022/06/22	250.00	
Vito Cipponeri	58 Orville Hand Crt. Bradford, Ontario	2022/06/24	300.00	
Elisha Patser	83 Thornton Ave. Bradford, Ontario	2022/08/22	100.00	
Mara Aron	3443 Line 12, Bradford Ontario	2022/08/24	1,200.00	
Tina Sabbald	49 Imperial Cres. Bradford Ontario	2022/08/27	500.00	
Bob Aron	3443 Line 12, Bradford Ontario	2022/08/28	1,200.00	
Rocco Panza	24 Brookview Ave. Aurora Ontario	2022/09/10	250.00	
Anna Fior	2475 Sideroad 10, Bradford Ontario	2022/09/14	750.00	
Donato Di Giovanni	87 Gwillimbury Dr Bradford, Ontario	2022/10/21	1,000.00	
Wanda Leblanc	11 Brownlee Dr. Bradford Ontario	2022/10/21	200.00	
Luigi Fortini	18 Brownlee Dr. Bradford Ontario	2022/10/21	200.00	
<b>Total</b>			<b>5,950.00</b>	

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 (\$)
Felice Romanelli	23 Metcalfe Dr. Bradford Ontario	2x2 Lumber for large signs	2022/06/24	500.00
Paul Hecking	7 Prince Drive Bradford, Ontario	Trailer	2022/09/06	500.00
<b>Total</b>				<b>1,000.00</b>

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)**      \$ 6,950.00 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 N/A

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. \_\_\_\_\_ + \$ \_\_\_\_\_

**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. \_\_\_\_\_ + \$ \_\_\_\_\_

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

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

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_

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

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

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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

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Municipality Vaughan	Date (yyyy/mm/dd) 2023/01/18
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**Contact Information**

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Last Name or Single Name Battaglia	Given Name(s) John	Licence Number 3-30944
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**Address**

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Suite/Unit Number 35	Street Number 7575	Street Name Hwy 27
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Municipality Vaughan	Province Ontario	Postal Code L4L 4M5
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Telephone Number 905-264-3434	Email Address info@dbllp.ca
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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

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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.



Chartered  
Professional  
Accountants

7575 Highway 27, Suite 35  
Vaughan, ON, Canada L4L 4M5

Tel: 905.264.3434  
Fax: 905.248.3027

## INDEPENDENT AUDITOR'S REPORT

To the Municipal Clerk:

### Qualified Opinion

We have audited the accompanying Form 4 Financial Statement of THE MAURO DI GIOVANNI ELECTION CAMPAIGN (the Campaign), which comprise the Statement of Campaign Income and Expenses for the campaign period May 24, 2022 to December 31, 2022. The Form 4 Financial Statement has been prepared by the Candidate in accordance with the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying Form 4 Financial Statement presents fairly, in all material respects, the Statement of Campaign Income and Expenses of THE MAURO DI GIOVANNI ELECTION CAMPAIGN for the period May 24, 2022 to December 31, 2022, and the results of its operations for the campaign period then ended in accordance with the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996.

### Basis for Qualified Opinion

The Candidate derived revenues from donations, including donations of goods and services, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, in accordance with the guidance outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996, our verification of these transactions was limited to ensuring that the Form 4 Financial Statement reflected the amounts recorded in the accounting records of the Candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses for the period May 24, 2022 to December 31, 2022.

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 Form 4 Financial Statement* section of our report. We are independent of the Campaign in accordance with the ethical requirements that are relevant to our audit of the Form 4 Financial Statement 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.

### Emphasis of Matter – Basis of Accounting and Restriction on Distribution

The Form 4 Financial Statement is prepared to assist the Candidate meet the requirements of the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996. As a result, the Form 4 Financial Statement may not be suitable for another purpose. Our report is intended solely for the Candidate and the Municipal Clerk and should not be distributed to parties other than the Candidate or the Municipal Clerk. Our opinion is not modified in respect of this matter.

### Responsibilities of the Candidate and Those Charged with Governance for the Form 4 Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Form 4 Financial Statement in accordance with the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing and the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Form 4 Financial Statement that is free from material misstatement, whether due to fraud or error.





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In preparing the Form 4 Financial Statement, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibilities for the Audit of the Form 4 Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement 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 the Form 4 Financial Statement.

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 Form 4 Financial Statement, 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 Campaign's internal control.
- Conclude on the appropriateness of the Candidate's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Campaign's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Form 4 Financial Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Campaign to cease to continue as a going concern.
- 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 Form 4 Financial Statement, including the disclosures, and whether the Form 4 Financial Statement represents the underlying transactions and events in a manner that achieves fair 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.



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A handwritten signature in black ink that reads 'd&amp;b LLP'. The signature is stylized, with the 'd' and 'b' being large and the '&amp;' being smaller. The 'LLP' is written in a smaller, more standard font to the right of the main signature.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Ontario  
January 18, 2023