

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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)	YYYY	MM	DD	to	YYYY	MM	DD										
	2	0	1	8	0	6	0	6		2	0	1	8	1	2	3	1

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

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

Hackson

Given Name(s)

Virginia

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

East Gwillimbury

Spending Limit - General

\$ 26,200.00

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2620

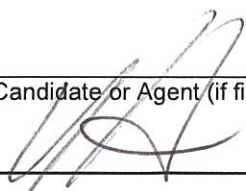
 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Virginia Hackson, 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

2019/03/29
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
<u>2019/03/29</u>	<u>10:00AM</u>		

Box C: Statement of Campaign Income and Expenses**LOAN**Name of bank or recognized lending institution Not Applicable

Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	15,476.96
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	15,476.96 C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	2,164.20
Advertising	+ \$	3,078.58
Brochures/flyers	+ \$	1,437.87
Signs (including sign deposit)	+ \$	404.04
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	294.80
Phone and/or internet expenses incurred until voting day	+ \$	574.76
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	19.50
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Postage	+ \$	236.33
2. Kick-off	+ \$	200.41
3. Meet and Greet	+ \$	462.74
4. Volunteer support	+ \$	169.99
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	9,043.22 C2

EXPENSES**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

Expenses not subject to spending limits

Accounting and audit	+ \$	<u>750.00</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u> </u>
Office expenses incurred after voting day	+ \$	<u> </u>
Phone and/or internet expenses incurred after voting day	+ \$	<u> </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u> </u>
Bank charges incurred after voting day	+ \$	<u>169.03</u>
Interest charged on loan after voting day	+ \$	<u> </u>
Expenses related to recount	+ \$	<u> </u>
Expenses related to controverted election	+ \$	<u> </u>
Expenses related to compliance audit	+ \$	<u> </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Other (provide full details)		
1. Post election appreciation	+ \$	<u>1,884.02</u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Total Expenses not subject to spending limits	= \$	<u>2,803.05</u> c4

Total Campaign Expenses (C2 + C3 + C4) = \$ 11,846.27 c5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>3,630.69</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u> </u>	D2
Total (D1 – D2)	= \$	<u>3,630.69</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>3,630.69</u>	
Surplus (or deficit) for the campaign	= \$	<u> </u>	D3

If line D3 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	+	\$	10,893.26
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+	\$	2,533.70
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).	+	\$	100.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) • 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).	+	\$	1,950.00
Less: Contributions returned 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)	=	\$	15,476.96 1A

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

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Harold McNamara	P.O. Box 195, East Gwillimbury, ON L0G 1V0	2018/10/10	200.00	
Jennifer Crainford	99 Gauguin Ave, Thornhill, ON L4J 9J4	2018/08/30	1,000.00	
Total			1,200.00	

Additional information is listed on separate supplementary attachment

Table 2: 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 \$
John C. Dutschek	1992 Rockcreek Drive Oshawa, ON L1K 3B8	Audit	2019/03/23	750.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	750.00

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 1,950.00 1B**

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Cellphone	2018/11/30	369.50
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		369.50

**Table 4: 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 \$
Stakes	2010/09/30	Lowe's	420	525.00
Coroplast signs	2014/08/28	Alternative Advertising	55	137.50
Coroplast signs	2010/09/30	Alternative Advertising	110	275.00
Bag signs	2014/08/28	Alternative Advertising	290	632.20
Bag signs	2010/09/15	Alternative Advertising	290	594.50
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	2,164.20

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity Not Applicable

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

Part I – Ticket revenue

Admission charge (per person)

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

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

Part II – Other revenue deemed a contribution

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

Provide details

1. _____	+ \$ _____	
2. _____	+ \$ _____	
3. _____	+ \$ _____	
4. _____	+ \$ _____	
5. _____	+ \$ _____	
Total Part II (include in Part 1 of Schedule 1)		= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

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. _____	+ \$ _____	
6. _____	+ \$ _____	
7. _____	+ \$ _____	
8. _____	+ \$ _____	
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

Town of Markham

Date (yyyy/mm/dd)

2019/03/19

Contact Information

Last Name or Single Name

Dutschek

Given Name(s)

John

Licence Number

10200

Address

Suite/Unit No.

105

Street No.

550

Street Name

Alden Road

Municipality

Markham

Province

ON

Postal Code

L3R 6A8

Telephone No. (including area code)

905 940-2122

Email Address

johnd@dutschek.ca

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

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 88.29)

To Fernando Lamanna, Municipal Clerk of the
Town of East Gwillimbury:

Qualified Opinion

I have audited the Statement of Assets and Liabilities, the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of Virginia Hackson, candidate, for the campaign period, from June 6, 2018 to December 31, 2018 relating to the election held on October 22, 2018.

In my opinion, except for the effects of the matter described below in the following paragraph as well as in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from June 6, 2018 to December 31, 2018 and the determination of surplus or deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the **Municipal Elections Act, 1996**.

The **Municipal Elections Act, 1996** does not require me to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the **Municipal Elections Act, 1996**.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Virginia Hackson, candidate, in accordance with the accounting procedures established by the **Municipal Elections Act, 1996**. Therefore, I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit. My audit opinion on the financial statements for the year ended December 31, 2018 was modified accordingly because of the possible effects of this scope limitation.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of Ms. Virginia Hackson in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and 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 audit opinion.

Responsibility of the Candidate and Those Charged with Governance for the Financial Statements

The candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting procedures established by the **Municipal Elections Act, 1996**, and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

My 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 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 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assesses the risk 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 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.



- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure and content of these financial statements including the disclosures, and whether the financial statements present the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

Dutchek + Company

Markham, Ontario
March 26, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANT

