

**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 7	1 1

 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 Eismont	Given Name(s) Fred	
Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 4	
Municipality Oshawa		
Spending Limit General \$28,341.00	Parties and Other Expressions of Appreciation \$2,834.10	Contribution Limit Contributions from Candidate and Spouse \$10,492.00


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

**Box B: Declaration**

I, Fred Eismont, 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

2023/03/21  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/21</u>	Time Filed <u>10:05am</u>	Initial of Candidate or Agent (if filed in person) <u>FE</u>	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)	+ \$	13,892.00
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)**

**= \$ 13,892.00 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	+ \$	4,659.87
Brochures/flyers	+ \$	3,398.40
Signs (including sign deposit)	+ \$	4,208.93
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	179.98
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	23.90
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Creative services	+ \$	5,085.00
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

**Total Expenses subject to general spending limit**

**= \$ 17,556.08 C2**

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

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

**3. Expenses not subject to spending limits**

Accounting and audit	_____	+ \$	1,130.00	_____
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	_____	+ \$	_____	_____
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>= \$</b>	<b>1,130.00</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 18,686.08 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	-4,794.08	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_____	- \$	_____	
Surplus (or deficit) for the campaign		<b>= \$</b>	<b>-4,794.08</b>	<b>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	+ \$	10,492.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		
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).	+ \$	3,400.00	
<b>Less:</b> 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>13,892.00</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 (\$)
<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 (\$)
<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 (\$)
Wendy & Bruce Malcom	20 Penny Lane Belleville K8N 4Z2	2022/08/22	500.00	
Gerry & Cheryl Beatty	36 Cresswood Ave Peterborough K9J1M8	2022/08/24	500.00	
Wendy Jennings	40 Limestone Cres Whitby L1N8P1	2208/08/24	100.00	
Paul Vrana	134 Baurer Rd Brighton L0K1H0	2022/08/31	300.00	
Carolyn McCutcheon	39 Butterfield Cres Whitby L1R1K5	2022/08/31	100.00	
Trevor Snelling	1077 Tingleberry Circle Oshawa L1K2H2	2022/09/02	100.00	
Jessica Adamczyk	229 Clipper Crt Kingston K7K 0E8	2022/09/04	500.00	
Tim Whittaker	8 Lovers Lane Bowmanville L1C 7E2	2022/09/07	600.00	
Kristine Dandavino	66 Oshawa Blvd Oshawa L1G5s3	2022/09/12	100.00	
William Kelly	34 Northglen Blvd Bowmanville L1C7E2	2022/09/22	400.00	
Allison Doyle	47 Pine St Port Hope L1A3E6	2022/09/21	100.00	
William Surphlis	62 George Reynolds Dr Courtice L1E 2E2	2022/10/13	100.00	
<b>Total</b>			<b>3,400.00</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 (\$)

Name	Full Address	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.

**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)**      \$ 3,400.00 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 \_\_\_\_\_

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) 2023/03/20
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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 Fred Eismont Election Campaign

*Qualified Opinion*

We have audited the accompanying Form 4 ("the financial statements") of Fred Eismont Election Campaign, for the campaign period from July 11, 2022 to December 31, 2022 relating to the City of Oshawa 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 Fred Eismont, Candidate, as at December 31, 2022 and his income and expenses for the campaign period from July 11, 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 Fred Eismont 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 July 11, 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 Fred Eismont 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 Fred Eismont 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.

March 20, 2023

Ajax, Ontario

TURNER MOORE LLP

Chartered Professional Accountants

Licensed Public Accountants



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