

**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) 

2	0	2	2
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 YYYY MM DD 

2	7
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 to 

2	0	2	2
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 YYYY MM DD 

1	2	3	1
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 DD

- 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 Wigston	Given Name(s) Jennifer
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Office for Which the Candidate Sought Election YCDSB Trustee	Ward Name or Number (if any) 3, 4, 5
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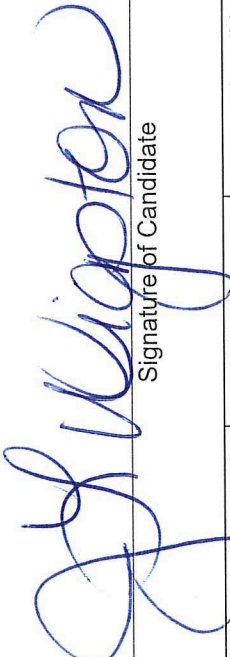
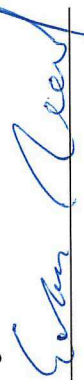
Municipality  
Vaughan

Spending Limit General \$ 31,673.85	Contribution Limit Contributions from Candidate and Spouse \$ 31,673.85
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- I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Jennifer Wigston, 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	Date (yyyy/mm/dd) <u>2023/02/17</u>	
Date Filed (yyyy/mm/dd) <u>2023/02/22</u>	Time Filed <u>10:13AM</u>	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  
\$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	31,305.41
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>		_____

= \$ 31,305.41 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)	+ \$	1,001.41
Advertising	+ \$	1,817.90
Brochures/flyers	+ \$	10,829.92
Signs (including sign deposit)	+ \$	2,241.00
Meetings hosted	+ \$	54.97
Office expenses incurred until voting day	+ \$	108.97
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	13.55
Bank charges incurred until voting day	+ \$	14.44
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		_____
1. Content editing	+ \$	100.00
2. Screws (to attach large signs to stakes)	+ \$	65.40
3. Wooden stakes	+ \$	380.36
4. Meals for volunteers	+ \$	119.68
5. Postage / mailing fees	+ \$	12,784.35
6.	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	= \$	<b>29,531.95</b> C2
<b>2. Expenses subject to spending limit for parties and other expressions of appreciation</b>		_____
1.	+ \$	_____

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

**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	+ \$	22.22
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>	= \$	<u>1,022.22</u> C4
<b>Total Campaign Expenses (C2 + C3 + C4)</b>	= \$	<u>30,554.17</u> C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>751.24</u> D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>751.24</u>
Surplus (or deficit) for the campaign	= \$	<u>          D2</u>

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

	+ \$ 30,304.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 1,001.41

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).

**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>= \$ 31,305.41 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 (\$)
32" x 48" signs	2018/09/25	Thumbnail Graphics	21	498.33
16" x 24" signs	2018/09/25	Thumbnail Graphics	84	503.08
<b>Total</b>				<b>1,001.41</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**



**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

Municipality	Date (yyyy/mm/dd)
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### Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
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Address	Street Name
Suite/Unit Number	Street Number

Municipality	Province	Postal Code
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Telephone Number	Email Address
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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.





### **Auditor's Report – Financial Statements**

To the Financial Agent of the **Jennifer Wigston Campaign** and the Municipal Clerk of the City of Vaughan.

We have audited the Financial Statement – Auditor's Report Candidate – Form 4 ("the Form") of the Jennifer Wigston Campaign which comprises the statement of income and expenses for the period June 27, 2022 to December 31, 2022. The financial statements have been prepared by the Financial Agent of the Jennifer Wigston Campaign based on the financial reporting provisions of Section 88.25 of the Municipal Elections Act, 1996 and guidelines issued by the Ministry of Municipal Affairs.

### **Management's Responsibility for the Financial Statements**

The Financial Agent of the Jennifer Wigston Campaign is responsible for the preparation and fair presentation of this Form in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act and guidelines issued by the Ministry of Municipal Affairs and for such internal control as the Financial Agent determines is necessary to enable the preparation of the Form this is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Form based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, loans and loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts record in the records of the Jennifer Wigston Campaign and we were not able to determine whether any adjustments might be necessary to contributions, loans and loan guarantees and other revenue, expenses and period surplus/deficit for the period June 27, 2022 to December 31, 2022.

### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Form the Jennifer Wigston Campaign for the period June 27 2022 to December 31, 2022 is prepared, in all material respects in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act and the guidelines issued by the Ministry of Municipal Affairs.

### **Basis of Accounting**

Without modifying our opinion, we draw attention to the Notes to the Financial Statements, which describe the basis of accounting. The Form is prepared to assist the Financial Agent to meet the requirements of the Municipal Election Act and the guidelines issued by the Ministry of Municipal Affairs. As a result, the Form may not be suitable for another purpose. Our report is intended solely for the Financial Agent and the Municipal Clerk, and should not be used by parties other than the Financial Agent or the Municipal Clerk.

**VALENTE, PACITTI LLP**  
**Licensed Public Accountants**

*Valente, Pacitti LLP*

Vaughan, Ontario  
February 17, 2023

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