

**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	0 2

 to 

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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 Early	Given Name(s) Christina
-----------------------------------	----------------------------

Office for Which the Candidate Sought Election Regional Councillor	Ward Name or Number (if any) 1,2,3
---	---------------------------------------

Municipality  
Caledon

Spending Limit General \$30,529.75	Parties and Other Expressions of Appreciation \$3,052.97	Contribution Limit Contributions from Candidate and Spouse \$11,007.00
--	---	--


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

**Box B: Declaration**

I, Christine Early, 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 02 27  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/02/28</u>	Time Filed <u>2:46 pm</u>	Initial of Candidate or Agent (if filed in person) <u>CE</u>	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)	+ \$	29,150.00	
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$	50.00	
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>= \$ 29,200.00 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	+ \$	3,583.15	
Brochures/flyers	+ \$	3,313.16	
Signs (including sign deposit)	+ \$	9,149.97	
Meetings hosted	+ \$	1,692.36	
Office expenses incurred until voting day	+ \$	867.45	
Phone and/or internet expenses incurred until voting day	+ \$	893.39	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		
Bank charges incurred until voting day	+ \$	69.75	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. Data Management	+ \$	528.00	
2. Postage	+ \$	241.62	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
6. _____	+ \$		
<b>Total Expenses subject to general spending limit</b>	= \$	<b>20,338.85</b>	<b>C2</b>

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

1. Election Night event - October 24th	+ \$	1,376.59	
--	------	----------	--

2. Celebration event #1	+ \$	910.68	
3. Celebration event #2	+ \$	275.00	
4. Volunteer recognition award	+ \$	468.95	
5.	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>3,031.22</b>	<b>C3</b>

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

Accounting and audit	+ \$	2,850.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	199.96	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	500.00	
Bank charges incurred after voting day	+ \$	70.50	
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.	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>3,620.46</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 26,990.53 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	2,209.47	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	2,000.00	
Surplus (or deficit) for the campaign	= \$	<u>209.47</u>	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	+	\$	2,000.00
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).	+	\$	675.00
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).	+	\$	26,475.00
<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>29,150.00 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





---

**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

CPA CA

Municipality Caledon	Date (yyyy/mm/dd) 2023/01/27
-------------------------	---------------------------------

**Contact Information**

Last Name or Single Name Kitamura	Given Name(s) Thomas	Licence Number 1-16049
--------------------------------------	-------------------------	---------------------------

Address		
Suite/Unit Number 1A	Street Number 21	Street Name Parr Blvd

Municipality Caledon	Province Ontario	Postal Code L7E 4G3
-------------------------	---------------------	------------------------

Telephone Number 905 951 0603	Email Address hkitamura@hkaccounting.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.

Table III Supplement - Contributions (>\$100) from Individuals other than candidate or spouse.

First	Last	Address	City	Province	Postal Code	Date	Donation Amount
Gurvinder	Singh Chopra	14 Wishing Well Crescent	Caledon	ON	L7C 2J3	8/5/2022	\$200.00
Carmela	Vitullo	86 Woodbridge Ave, PH 4	Woodbridge	ON	L4L 0E4	8/8/2022	\$1,200.00
Robert	Vitullo	36 Northfield Court	Kleinburg	ON	L0J 1C0	8/10/2022	\$1,200.00
Nicola	Cortellucci	137 Bowes Road	Concord	ON	L4K 1H3	8/17/2022	\$1,200.00
Andrea	King-Judge	14880 Innis Lake Road	Caledon	ON	L7C 2Y8	8/23/2022	\$250.00
Paul & Betty	Johnston	13848 Centreville Creek Road	Bolton	ON	L7C 3A8	8/23/2022	\$200.00
Jacek	Walczak	5318 Old School Road	Caledon	ON	L7C 0W5	8/23/2022	\$200.00
Tran	Vuong	156 Maple Sugar Lane	Thornhill	ON	L4J 8T8	8/24/2022	\$500.00
William	Sheard	12587 Dixie Road	Caledon	ON	L7C 2M5	8/24/2022	\$1,200.00
Silvio	De Gasperis	127 Pine Valley Crescent	Woodbridge	ON	L4L 2W3	8/24/2022	\$1,000.00
Carlo	De Gasperis	127 Pine Valley Crescent	Woodbridge	ON	L4L 2W3	8/24/2022	\$1,000.00
Valentina	Romano	10710 Bathurst Street	Maple	ON	L6A 4B6	8/25/2022	\$1,000.00
Jayant	Gondhalekar	141 Appleby Crescent	Markham	ON	L3R 4L1	8/25/2022	\$1,000.00
Barbara	McQuillan	20 Jagges Drive	Barrie	ON	L4N 0X1	8/25/2022	\$1,000.00
Dolores	Franco	54 Cromdale Ridge	Woodbridge	ON	L4L BC9	8/25/2022	\$1,000.00
Jessica	Romano	10710 Bathurst Street	Maple	ON	L6A 4B6	8/25/2022	\$1,000.00
Tom	Dolson	12101 Creditview Road	Caledon	ON	L7C 1Y6	9/7/2022	\$500.00
Noble	Chummar	21 Baby Point Road	Toronto	ON	M6S 2E8	9/8/2022	\$500.00
Judy	Lyons	2142 South Orr Lake Road	Elmvale	ON	L0L 1P0	9/12/2022	\$200.00
Bruce and Evelyn	Speirs	3198 Escarpment Side Road	Caledon Village	ON	L7K 1E6	9/15/2022	\$200.00
Terinder	Kaur Chahal	18 Cheval Court	Brampton	ON	L6P 0E3	9/15/2022	\$1,200.00
Rachit	Jain	22 Personna Boulevard	Markham	ON	L6C 1E9	9/15/2022	\$1,200.00
Ramesh	Chotai	3305 Greenburn Place	Locust Hill	ON	L0H 1J0	9/15/2022	\$500.00
James	Stevenson	318 La Rocca Avenue	Woodbridge	ON	L4H 3L2	9/16/2022	\$1,200.00
Silvio	Marrone	265 Greer Road	Toronto	ON	M5M 3N9	9/19/2022	\$1,200.00
Snehal	Kantawala	79 Latania Boulevard	Brampton	ON	L6P 1X6	9/20/2022	\$500.00
Garry	Hogg	14569 Heart Lake Road	Caledon	ON	L7C 2K8	9/20/2022	\$125.00
Adelia	Dean	21 Model Avenue	Downsview	ON	M3H 1V9	9/20/2022	\$1,200.00
Krista	Furbacher	15238 Centreville Creek Road	Caledon	ON	L7C3B2	9/21/2022	\$1,200.00
Antonio	Martino	1059 Glencairn Avenue	Toronto	ON	M6B 2B1	09/21/2022	\$1,200.00
Luciano	Digiuseppe	539 Beverly Glen Blvd	Thornhill	ON	L4J 7S1	9/23/2022	\$1,200.00
Bill	Cation	2 Headwaters Lane	Mono	ON	L9W 5K3	9/27/2022	\$200.00
David	Allan	7 Whitney Way	Caledon	ON	L7K 1H7	10/8/2022	\$1,000.00
<b>TOTAL</b>							<b>\$26,475.00</b>



**Independent Auditor's Report with respect to Municipal Elections Act, 1996**

**(Section 88.25)**

**To: Clerk, Town of Caledon**

I have audited the Statement of Campaign Income and Expenses, and the Statement of Determination of Surplus and Disposition of Surplus of Christine Early, candidate, for the campaign period from May 2, 2022 to January 3, 2023 relating to the election held on October 24, 2022. This financial information has been prepared by management in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

**Candidate's Responsibility for the Financial Information**

The candidate is responsible for the preparation of the schedules in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

My responsibility is to express an opinion on this financial information based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial information is free from material misstatement.

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

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

**Thomas Kitamura CPA Professional Corporation**

**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 the donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Christine Early, candidate, and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus or deficit.

**Qualified Opinion**

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at January 3, 2023 and the income and expenses for the campaign period from May 2, 2022 to January 3, 2023 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

**Basis of Accounting and Restriction on Distribution**

Without modifying my opinion, I draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us 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. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian Generally accepted accounting principles is solely for the information and use of Clerk, Town of Caledon, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Bolton, Ontario  
January 27, 2023



THOMAS KITAMURA CPA PROFESSIONAL CORPORATION  
AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING BY THE  
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO