


**Financial Statement –
Auditor's Report Candidate – Form 4**
Municipal Elections Act, 1996 (Section 88.25)

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			
2022 05 02			

 to

YYYY MM DD			
2022 12 31			

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
PATTERSON

Given Name(s)
JEFFREY WALLACE

Office for Which the Candidate Sought Election
MAYOR

Ward Name or Number (if any)

Municipality
ORANGEVILLE

Spending Limit

General
\$ 26,294.35

Parties and Other Expressions of Appreciation
\$ 2,629.44

Contribution Limit

Contributions from Candidate and Spouse
\$ 11,922.20

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

Box B: Declaration

I, JEFFREY WALLACE PATTERSON, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

DocuSigned by

Jeff Patterson

Signature of Candidate

(2/13/2023) March 1, 2023

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
2023 03 01	2:40 PM		

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution
 BANK OF MONTREAL

Amount borrowed
 \$ 0

INCOME

Total amount of all contributions (from line 1A in Schedule 1) +	\$ 26,735.48	see Note *
Revenue from items \$25 or less +	\$	
Sign deposit refund +	\$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2) +	\$	see Note *
Interest earned by campaign bank account +	\$ 0	
Other (provide full details)		
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-

Add Item (+)

Total Campaign Income (Do not include loan) = \$ 26,735.48 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) +	\$	see Note *
Advertising +	\$ 12030.79	
Brochures/flyers +	\$ 5837.58	
Signs (including sign deposit) +	\$ 6411.11	
Meetings hosted +	\$ 0	
Office expenses incurred until voting day +	\$ 0	
Phone and/or internet expenses incurred until voting day +	\$ 1356.00	
Salaries, benefits, honoraria, professional fees incurred until voting day +	\$ 0	
Bank charges incurred until voting day +	\$ 0	
Interest charged on loan until voting day +	\$ 0	
Other (provide full details)		
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-
	+ \$	-

Add Item (+)

Total Expenses subject to general spending limit = \$ 25635.48 C2

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

HALL RENTAL - LEGION + \$ 450.00 -

CATERING FOR LEGION

+ \$ 650.00	-
+ \$	-
+ \$	-
+ \$	-

Add Item (+)

Total Expenses subject to spending limit for parties and other expressions of appreciation =

\$ 1100.00 C3

3. Expenses not subject to spending limits

Accounting and audit +

\$

Cost of fundraising events/activities (list details in Part IV of Schedule 2) +

\$ see Note *

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)

+ \$	-
+ \$	-
+ \$	-
+ \$	-
+ \$	-

Add Item (+)

Other (provide full details)

+ \$	-
+ \$	-
+ \$	-
+ \$	-
+ \$	-

Add Item (+)

Total Expenses not subject to spending limits =

\$ C4

Total Campaign Expenses (C2 + C3 + C4) =

\$ 26,735.48 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 - C5) +

\$ 0 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 =

\$ 0 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 +	\$ 11,835.48	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) +	\$ 0	see Note *
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). +	\$ 14,900.00	see Note *
Less: Ineligible contributions paid 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) =	\$ 26,735.48	1A

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 (\$)
		0
Total		0

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 (\$)
				0
Total				0

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 (\$)
SCOTT WILSON	27 Bythia Street, Orangeville	2022/09/16	500.00	
BARBARA GILMORE	Unit 30, 60 First Street, Orangeville	2022/09/19	50.00	
BILL MARLATT	208 Courtney Cres., Orangeville	2022/09/19	100.00	
PATRICK MINSHALL	308186 Hockley Road, Mono	2022/09/19	250.00	
DON ROPER	16 Amanda, Orangeville	2022/09/19	500.00	
HOWARD SPROXTON	12 Tanglewood Dr., Caledon	2022/09/19	150.00	
MARGORIE GRIME	209707 Highway 26 Unit 7 Blue Mountains	2022/09/19	100.00	
BRIAN HISHON	20 Laverock, Tottenham	2022/09/19	200.00	
Total			14803.16	

Add Item (+)

 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 (\$)
SYLVIA BRADLEY	24 Faulkner St., Orangeville	Stakes for sign installation	2022/14/10	75.65
SYLVIA BRADLEY	24 Faulkner St., Orangeville	Screws for sign installation	2022/14/10	21.19
Total				96.84

Add Item (+)

 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)

\$ 14900.00

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

Description of fundraising event/activity N/A

Date of event/activity (yyyy/mm/dd) N/A

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)

_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—

Add Item (+)

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)

_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—

Add Item (+)

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

Part IV – Expenses related to fundraising event or activity

Provide details

_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—
_____	+ \$	—

Add Item (+)

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

Remove Event (-)

Add Event (+)

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, Public Accounting License

Municipality Orangeville	Date (yyyy/mm/dd) 2023/02/06
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Contact Information

Last Name or Single Name Makula	Given Name(s) Jianing Jenny	Licence Number 4210399
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Address

Suite/Unit Number #244	Street Number 75	Street Name First St
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Municipality Orangeville	Province Ontario	Postal Code L9W 5B6
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Telephone Number 705 999 7380	Email Address jmakula@orioncpa.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

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.

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CAMPAIGN DONATION ADDENDUM

		<u>TOTAL</u>	<u>CASH</u>	<u>KIND</u>
22-Sep	BLAKE BOBECHKO	75 First St., Orangeville	50.00	
27-Sep	GORD CROWTHER	1460 Pinery Cresc., Oakville	500.00	
29-Sep	JUDITH BRYAN	23 Zina Street, Orangeville	100.00	
11-Oct	JEFFREY ERNEWEIN	2679 Con Rd 3, Palgrave	1000.00	
14-Oct	SYLVIA BRADLEY	24 Faulkner St., Orangeville	500.00	403.16 96.84
19-Oct	DAVE RAI	39 Brookhaven Cres, East Garafraxa	1200.00	
24-Oct	NASEEM SHAD	15 Fisherman Dr., Brampton	1200.00	
14-Nov	BRIAN HISHON	20 Laverock, Tottenham	1000.00	
14-Nov	TRACY MALLEN-HISHON	20 Laverock, Tottenham	1200.00	
14-Nov	JULIENNE SPRINGER	73 Grammercy Pk., Ottawa	1000.00	
14-Nov	HEIDI WELKER	18 LaRose, Toronto	1200.00	
15-Nov	BRENDA HORTON	1936 Balfour St., North Pelham	1200.00	
17-Nov	JOANNE CURRY	673229 Hurontario St., Mono	1200.00	
21-Nov	GORD CURRY	673229 Hurontario St., Mono	1200.00	
31-Dec	TAYLOR PATTERSON	13 Parsons Street, Orangeville	500.00	
TOTAL ABOVE			13050.00	
TOTAL PER FINANCIAL STATEMENT DOC			1850.00	
			<u>14900.00</u>	



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INDEPENDENT AUDITOR'S REPORT

To the Ministry of Municipal Affairs and Housing

Opinion

We have audited the Candidate's financial statements of Jeffery Patterson, candidate for the office of Mayor of Orangeville in the 2022 municipal election (the Candidate), which comprise of a financial statement and auditor's report as at December 31, 2022, in the prescribed form (Financial Statement - Auditor's Report Candidate - Form 4) in accordance to Section 88.25 of the Municipal Elections Act, 1996.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial information as at December 31, 2022 in accordance with the prescribed form (Financial Statement - Auditor's Report Candidate - Form 4) in accordance to Section 88.25 of the Municipal Elections Act, 1996.

Basis for Opinion

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 organization in accordance with 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the prescribed form (Financial Statement - Auditor's Report Candidate - Form 4) in accordance to Section 88.25 of 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 Responsibilities for the Audit of the Financial Statements

Our 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 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 these financial statements.

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 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 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.

(continues)

Independent Auditor's Report to the Ministry of Municipal Affairs and Housing *(continued)*

- 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Candidate, 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.

The logo for Orion CPA, featuring the word "Orion" in a large, stylized, cursive font with "CPA" in a smaller, sans-serif font underneath.

Orangeville, Ontario
February 13, 2023

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