

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 8	1 9

 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 McCallion	Given Name(s) Peter
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Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 9
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Municipality Mississauga

Spending Limit General \$39,201.00	Parties and Other Expressions of Appreciation \$3,920.15	Contribution Limit Contributions from Candidate and Spouse \$13,047.40
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

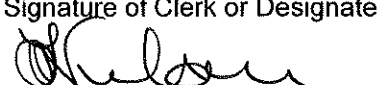
I, Peter McCallion, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate


2023/03/30

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/04/28	Time Filed 10:58 AM	Initial of Candidate or Agent (if filed in person) PJM	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)	+ \$	29,172.20	
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)	= \$	29,172.20	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	+ \$		
Brochures/flyers	+ \$	12,350.76	
Signs (including sign deposit)	+ \$	10,819.75	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$		
Phone and/or internet expenses incurred until voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	4,550.00	
Bank charges incurred until voting day	+ \$	265.19	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Expenses subject to general spending limit	= \$	27,985.70	C2

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

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

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	1,186.50
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.	_____	+ \$	_____
Total Expenses not subject to spending limits		= \$	1,186.50 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **29,172.20 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	_____ 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		= \$	_____ 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	+ \$ 7,172.20
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).	+ \$ 22,000.00
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)	= \$ 29,172.20 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 (\$)
Total		

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 (\$)
Total				

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 (\$)
R Michael Mclean	6800 County Lane, Whitby	2022/09/15	1,000.00	
Silvio De Gasperis	270 Chrislea Road Woodbridge	2022/09/20	750.00	
Michael F Ronco	15 Hawthorne Lane Aurora	2022/09/21	750.00	
Genoveffa Commisso	230 Twin Hills Cres Woodbridge	2022/09/22	750.00	
Mrs Elana Weisz	333-1100 Bay Street Toronto, Ont.	2022/09/19	1,000.00	
Sam Deloreto	24 Trio Ave. Toronto	2022/10/09	1,000.00	
Carlo Vitali	151 Flatbush Ave Woodbridge	2022/09/22	750.00	
Sam Mcdadi	1034 Clarkson Road Mississauga	2022/10/18	1,200.00	
Mitchell Goldhar	3200 Hwy 7 Vaughan, Ont.	2022/09/30	400.00	
Joseph Draganjac	50-801 Burhamthorpe Rd W Mississauga	2022/10/16	600.00	
Mohammed Ahmed	124 Dundas Street East Mississauga	2022/10/04	600.00	
Teresa Doracini	1606 Kipper Ave Mississauga	2022/09/29	1,000.00	
Peter Tolia	2529 Burslem Mississauga	2022/11/03	500.00	
Ante Banic	3958 Angus Walk Mississauga	2022/11/01	1,000.00	
Ivan Dawns	132 Toro Road North York Ont.	2022/10/17	1,200.00	
Qualifoods	5780 Timberlea Blvd. Mississauga	2022/10/07	1,200.00	
Jasna Goytan Draganjac	50-801 Burhamthorpe Rd W Mississauga	2022/10/16	600.00	
Nelson Cidade	16 Chesapeake Crt Brampton	2022/10/17	1,200.00	
Alana De Gasperis	570 Applewood Crescent Woodbridge, Ont.	2022/10/07	750.00	
Taylor Sykes	13-510 North Service Road Grimsby, Ont	2022/09/29	1,000.00	
Carlo De Gasperis	127 Pine Valley Cres Woodbridge, Ont	2022/09/21	750.00	
Steve Weisz	333-1100 Bay Street Toronto, Ont.	2022/09/19	1,000.00	
Dan Baruch	60 Aldershot Cres North York Ont	2022/09/19	1,000.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Jack Eisenberger	111 Hillmount Ave Toronto	2022/09/15	1,000.00	
Aviva Eisenberger	111 Hillmount Ave Toronto	2022/09/15	1,000.00	
Total			22,000.00	

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 (\$)
Total				

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) \$ 22,000.00 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
CPA

Municipality Mississauga	Date (yyyy/mm/dd) 2023/03/28
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Contact Information

Last Name or Single Name Freidlin	Given Name(s) Rosalie J.	Licence Number PAL#3-31723
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Address		
Suite/Unit Number 220	Street Number 2550	Street Name Argentia Road. C/O Asad Dean CPA, Prof, Corp

Municipality Mississauga	Province Ontario	Postal Code L5N 5R1
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Telephone Number 647-273-3094	Email Address accounting@deanandassociates.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.

Independent Auditor's Report

To the Office of the City Clerk, City of Mississauga

Qualified Opinion

We have audited the Financial Statement-Form 4 of Peter McCallion, Candidate for Ward 9, City of Mississauga, for the campaign period from August 19, 2022 to December 31, 2022, relating to the election held on October 24, 2022, including Box C: Statement of Campaign Income and Expenses and Box D: Calculation of Surplus or Deficit. The financial information has been prepared by Peter McCallion, the Candidate, based on the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the financial statements present fairly, in all material respects, the income and expenses of the Candidate for the campaign period from August 19, 2022 to December 31, 2022, and the calculation of surplus or deficit in accordance with the accounting treatment described by Section 88.22 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 good and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Peter McCallion, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Statements* section of our report. We are independent of the 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter- Basis of Accounting and Restriction on Distribution and Use

The financial statements are prepared to assist the Candidate in complying with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Candidate and the Office of the City Clerk, City of Mississauga and should not be distributed to or used by parties other than the Candidate or the Office of the City Clerk, City of Mississauga. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with 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 Responsibility 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:

1. 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.
2. 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 Candidate's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and the related disclosures made by the Candidate.
4. 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 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.

Asad Dean, CPA, Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by
the Chartered Professional Accountants of Ontario

Mississauga, Ontario
April 27, 2023