

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 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 JACKSON	Given Name(s) TOM
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Office for Which the Candidate Sought Election COUNCILLOR	Ward Name or Number (if any) WARD 6
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Municipality
HAMILTON

Spending Limit General \$28,511.85	Parties and Other Expressions of Appreciation \$2,851.18	Contribution Limit Contributions from Candidate and Spouse \$10,532.20
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

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

Tom Jackson
Signature of Candidate

2023/03/27
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/27</u>	Time Filed <u>2:30pm</u>	Initial of Candidate or Agent (if filed in person) <u>TJ</u>	Signature of Clerk or Designate <u>[Signature]</u>
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City of Hamilton
MAR 27 2023
Elections

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)	+ \$	33,725.00
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)

= \$ 33,725.00 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	+ \$	2,128.71
Brochures/flyers	+ \$	4,885.56
Signs (including sign deposit)	+ \$	9,910.11
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	2,263.31
Phone and/or internet expenses incurred until voting day	+ \$	1,073.08
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	64.75
Interest charged on loan until voting day	+ \$	

Other (provide full details)

1. Insurance	+ \$	586.87
2. Election services	+ \$	4,500.00
3. Occupancy costs	+ \$	2,261.28
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 27,673.67 C2

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

1. Volunteer appreciation	+ \$	1,158.32
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2. Election night party	+ \$	1,672.50	
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	2,830.82	C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	1,412.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	607.68	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	96.50	
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. Insurance	+ \$	61.13	
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses not subject to spending limits	= \$	2,177.81	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **32,682.30** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,042.70	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			= \$ 1,042.70 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	+ \$	
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).	+ \$	200.00
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).	+ \$	33,525.00
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)	= \$	33,725.00 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 (\$)
Sam Merulla	261 Graham Ave S Hamilton, On L8K 2M7	2022/07/15	1,200.00	
Peter J. Mercanti	47 Joanne Ct Hamilton, On L9G 1B2	2022/07/29	500.00	
Diana Mercanti	47 Joanne Ct Hamilton, On L9G 1B2	2022/07/29	250.00	
David Gray	246 Main St Unionville, On L3R 2H2	2022/08/22	750.00	
Ali Arbab	279 Shoreacres Rd Burlington, On L7L 2H3	2022/09/02	1,200.00	
Irene Calvert Jones	1041 Butter Rd. W. Ancaster, On L9G 3L1	2022/09/18	500.00	
Rita Giardini	41 Millcreek Crt Ancaster, On L9G 4Z3	2022/09/17	500.00	
Mrs. Mary C. Fraser	164 Mountain Brow Blvd. Hamilton, On L8T 1A5	2022/09/19	300.00	
Dr. Frederick Fraser	164 Mountain Brow Blvd. Hamilton, On L8T 1A5	2022/09/19	300.00	
Darivoj Vranich	PH08-150 Main St.W. Hamilton, On L8P 1H8	2022/09/20	1,200.00	
Mr. Nenad Kuruc	5 Macdui Dr. Stoney Creek, On L8G 4K1	2022/09/20	500.00	
Peter Stefan Dyakowski	116 Eastbourne Ave Hamilton, On L8M 2M8	2022/09/20	400.00	
Paul D. Mazza	15 Bold St. Hamilton, On L8P 1T3	2022/09/20	250.00	
Tameem Miri	61 Hawkswood Trail Hamilton, On L9B 2R4	2022/09/21	1,200.00	
Froghollah Sadat	24 Portsmouth Cres. Ancaster, On L9K 1M6	2022/09/21	1,200.00	
Mr. Ronald L. Foxcroft	1206 Appleford Lane Burlington, On L7P 3M2	2022/09/22	500.00	
Michael J. Valvasori	7049 Twenty Rd.E. Hannon, On L0R 1P0	2022/09/22	500.00	
Mr. James S. Cimba	54 Guise St. Hamilton, On L8L 4L9	2022/09/23	500.00	
Mr. Antonio Ferragine	515 Queens Dr. Toronto, On M6L 1M9	2022/09/22	750.00	
Jean M. Daly	731 Fiddlers Green Rd. Ancaster, On L9G 3L1	2022/09/23	1,200.00	
Shawn Daly	731 Fiddlers Green Rd. Ancaster, On L9G 3L1	2022/09/23	1,200.00	
Megan Daly	731 Fiddlers Green Rd. Ancaster, On L9G 3L1	2022/09/23	1,200.00	
Ricardo Persi	35 Elmhurst Dr. Hamilton, On L8T 1C5	2022/09/28	500.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Mr. Sam Mercanti	17 Lakeview Dr. Stoney Creek, On L8E 5A5	2022/09/28	500.00	
Mrs. Herberdina Koppelaar	1952 Sawmill Rd. Caledonia, On N3W 2G9	2022/09/24	1,200.00	
Aldo Desantis	55 Park Rd.S. Grimsby, On L3M 4E7	2022/09/26	1,200.00	
David A. Desantis	7 Highland Dr. Grimsby, On L3M 4E7	2022/09/26	1,200.00	
Gabriella Iatomasi	16 Ranko Court Hamilton, On L8T 4Z9	2022/09/27	250.00	
Mr. David Thompson	119 Elmhurst Dr. Hamilton, On L8T 1C5	2022/10/01	200.00	
Elaine Vyn	426 Abbey Rd. Caledonia, On N3W 1R6	2022/09/30	1,200.00	
Joseph Mercanti	300 Woodworth Dr.E. Ancaster, On L9G 2N1	2022/07/15	250.00	
Garry Baverstock	23 Giovanna Dr. Hamilton, On L9B 2Y4	2022/10/07	300.00	
Pat Del Sordo	22 Wingate Pl. Hamilton, On L9A 5H6	2022/10/05	200.00	
Mr. Matthew D. Johnston	77 Mansfield Dr. Ancaster, On L9G 1M6	2022/10/05	125.00	
Mrs. Angela E. Manchia	94 Rousseaux St. Ancaster, On L9G 3M1	2022/10/05	250.00	
Mr. Sergio Manchia	94 Rousseaux St. Ancaster, On L9G 3M1	2022/10/05	250.00	
Paul Silvestri	920-21 King St.W. Hamilton, On L8P 4W7	2022/10/04	1,200.00	
Frank Ciancone	148 Albion Falls Blvd. Hamilton, On L8W 1R6	2022/10/06	1,000.00	
Donna Horwood	39 Oak Knoll Dr. Hamilton, On L8S 4C2	2022/10/07	250.00	
Mr. David Eliot Horwood	39 Oak Knoll Dr. Hamilton, On L8S 4C2	2022/10/07	250.00	
Mrs. Sasha Weisz	78 Mayfair Cres. Hamilton, On L8S 4E7	2022/10/07	250.00	
Thomas J. Weisz	78 Mayfair Cres. Hamilton, On L8S 4E7	2022/10/07	250.00	
Dr. Janet Weisz	23 Lantern Lane Dundas, On L9H 6N9	2022/10/07	250.00	
Gerald Asa	23 Lantern Lane Dundas, On L9H 6N9	2022/10/07	250.00	
John Voortman Jr.	Suite 803, 2060 Lakeshore Rd Burlington, On L7R 0G2	2022/10/12	500.00	
Mr. Michael Chiaravalle	26 Carmel Dr. Hamilton, On L9B 0J3	2022/10/12	500.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Mr. Carmen A. Chiaravalle	7039 Twenty Rd.E. Hannon, On L0R 1H0	2022/10/12	500.00	
Salvatore Frisina	479 Hamilton Drive Ancaster, On L9G 2A9	2022/10/21	1,200.00	
Ibrahim Mourad	1271 Upper Paradise Rd. Hamilton, On L9B 2R7	2022/10/13	500.00	
Anthony Valeri	41 Balfour Dr. Hamilton, On L9C 7A5	2022/10/17	1,200.00	
Al Frisina	133 Orchard Dr. Ancaster, On L9G 1Z8	2022/10/17	1,200.00	
Brandon Campbell	196 Terrence Park Dr. Ancaster, On L9G 1C5	2022/12/20	500.00	
Total			33,525.00	

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)** \$ 33,525.00 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 revenueAdmission 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 HAMILTON	Date (yyyy/mm/dd) 2023/02/01
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Contact Information

Last Name or Single Name ST PIERRE	Given Name(s) CLAIRE	Licence Number L-209111
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Address

Suite/Unit Number	Street Number 15	Street Name JOHN STREET NORTH
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Municipality HAMILTON	Province ONTARIO	Postal Code L8R 1H1
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Telephone Number 289-639-2112	Email Address CGASTPIERRE@GMAIL.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 AUDITOR'S REPORT

To the City Clerk, City of Hamilton

Qualified Opinion

I have audited the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of Tom Jackson, Candidate for the campaign period from July 12, 2022 to January 3, 2023 relating to the election held on October 24, 2022. These financial statements are included in Financial Statement – Auditor's Report, Form 4. These financial statements have been prepared by Tom Jackson, Candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

In my opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statements, Form 4 of the Tom Jackson Campaign are prepared, in all material respects, in accordance with the financial reporting provisions 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 goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Tom Jackson, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Tom Jackson Campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Municipal Elections Act, 1996, 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.

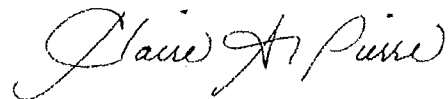
Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.

I 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 I identify during my audit.



Hamilton, Ontario
February 1, 2023

Claire St. Pierre
Chartered Professional Accountant
Professional Corporation Authorized
to practice public accounting by the
Chartered Professional Accountants of Ontario