

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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 0 | 0 3 | 1 1 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 0 | 1 1 | 1 9 |

☐ Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name

GILL

Given Name(s)

JEEWEN

Office for which the candidate sought election

COUNCILLOR

Ward name or no. (if any)

WARD 7

Municipality

WINDSOR

Spending Limit - General

\$ 20,330.60

Spending Limit - Parties and Other Expressions of Appreciation

\$

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

Box B: Declaration

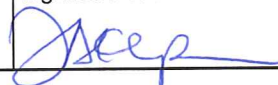
I, JEEWEN GILL, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

15 Dec 2020

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 |
| 2020/12/15 | 3:06 PM | JG |  |

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) | + \$ | 14,718.85 |
| 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. _____ | + \$ | |
| Total Campaign Income (Do not include loan) | = \$ | 14,718.85 C1 |

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

| | | |
|--|-------------|---------------------|
| Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) | + \$ | |
| Advertising | + \$ | 500.65 |
| Brochures/flyers | + \$ | 3,390.00 |
| Signs (including sign deposit) | + \$ | 5,172.00 |
| Meetings hosted | + \$ | 84.24 |
| Office expenses incurred until voting day | + \$ | 165.02 |
| Phone and/or internet expenses incurred until voting day | + \$ | 83.50 |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | 500.00 |
| Bank charges incurred until voting day | + \$ | 109.98 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. SCREWS AND WASHERS | + \$ | 124.80 |
| 2. FOOD | + \$ | 180.21 |
| 3. UHAUL TRUCK RENTAL | + \$ | 100.59 |
| 4. VICTORY PARTY | + \$ | 1,067.34 |
| 5. _____ | + \$ | |
| Total Expenses subject to general spending limit | = \$ | 11,478.33 C2 |

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

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

Expenses not subject to spending limits

| | | |
|---|-------------|------------------|
| Accounting and audit | + \$ | 847.50 |
| 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 | = \$ | 847.50 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **12,325.83 C5**

Box D: Calculation of Surplus or Deficit

| | | |
|---|-------------|-----------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | 2,393.02 D1 |
| Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) | – \$ | D2 |
| Total (D1 – D2) | = \$ | 2,393.02 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | – \$ | 2,393.02 |
| Surplus (or deficit) for the campaign | = \$ | D3 |

If line D3 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 | + \$ | 7,042.85 |
| Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4) | + \$ | |
| 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). | + \$ | 375.00 |
| Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2) | | |
| • 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). | + \$ | 7,301.00 |
| Less: Contributions returned 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) | = \$ | 14,718.85 1A |

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

| Name | Full Address | Date Received | Amount Received \$ | Amount \$ Returned to Contributor or Paid to Clerk |
|--|------------------------------|---------------|--------------------|--|
| BARINDER SHOKAR | 3177 SUFFOLKS DR WINDSOR | 2020/03/12 | 200.00 | |
| MUKHTIAR SINGH | 2932 LAUZON ROAD WINDSOR | 2020/03/15 | 1,000.00 | |
| NAVREET BRAR | 455 HURON ST LASALLE | 2020/03/21 | 1,000.00 | |
| RUPINDER MADER | 2570 LOVELL CRES WINDSOR | 2020/08/12 | 250.00 | |
| SUSHIL JAIN | 3280 EVERTS AVE WINDSOR | 2020/08/15 | 200.00 | |
| SURINDER KAUR | 461 PATILLO ROAD TECUMSEH | 2020/08/22 | 1,000.00 | |
| MOHAN SINGH | 3043 TROUP CRES WINDSOR | 2020/08/24 | 101.00 | |
| MULAZIM MALIK | 1554 GROVE ST WINDSOR | 2020/09/02 | 250.00 | |
| MANJINDER BHAMBRA | 2032 EUGINI ST WINDSOR | 2020/10/26 | 250.00 | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment | | | Total | 4,251.00 |

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 3 and Table 4) | + \$ | |
| 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 on page 5; list details in Table 1 and Table 2) | | |
| • 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: Contributions returned 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) | = \$ | 1A |

Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**Table 1: Monetary contributions from individuals other than candidate or spouse**

| Name | Full Address | Date Received | Amount Received \$ | Amount \$ Returned to Contributor or Paid to Clerk |
|--|---------------------------------|---------------|--------------------|--|
| CHANDANT KANIA | 11876 BOULDER STREET WINDSOR | 2020/09/10 | 250.00 | |
| SUKHPAL BANGA | 4165 MANZANILLO CRT WINDSOR | 2020/09/20 | 150.00 | |
| SOHAN KOONAR | 526 RODFAM DRIVE WINDSOR | 2020/09/22 | 200.00 | |
| ASHOOK SOOD | 74 COUNTY ROAD 42 LAKESHORE | 2020/09/22 | 1,200.00 | |
| VISH SOOD | 641 DRESDEN CR TECUMSEH | 2020/09/22 | 200.00 | |
| GURDEEP LAYAL | 2079 EUGINI CR TECUMSEH | 2020/09/22 | 200.00 | |
| WQUAR HUSAIN | 4629 ALPENROSE WINDSOR | 2020/09/22 | 250.00 | |
| CHINTAN VIRANI | 9898 HOLLY CRESCENT WINDSOR | 2020/09/06 | 250.00 | |
| NICK SOULLIERE | 824 GLADSTONE WINDSOR | 2020/09/21 | 150.00 | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment | | | Total | 2,850.00 |

Table 2: 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 \$ |
|--|--------------|----------------------------------|----------------------------|---------------|
| DAVID SUNDIN | | WOOD STICKS AND WIRES | 2020/03/14 | 200.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment Total | | | | 200.00 |

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ 4,451.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value \$ |
|--|----------------------------|----------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment Total | | |

Table 4: 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 \$ |
|--|-------------------------------|----------|----------|----------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| <input type="checkbox"/> Additional information is listed on separate supplementary attachment | | | | Total |

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

☐ Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ _____ 2A
X _____ 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. _____ + \$ _____
2. _____ + \$ _____
3. _____ + \$ _____
4. _____ + \$ _____
5. _____ + \$ _____

Total Part II (include in Part 1 of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

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. _____ + \$ _____
6. _____ + \$ _____
7. _____ + \$ _____
8. _____ + \$ _____

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

CA, CPA

Municipality

CITY OF WINDSOR

Date (yyyy/mm/dd)

2020/12/08

Contact Information

Last Name or Single Name

CARROCCIA

Given Name(s)

MAURO

Licence Number

3-31122

Address

Suite/Unit No.

Street No.

1601

Street Name

WYANDOTTE STREET EAST

Municipality

WINDSOR

Province

ON

Postal Code

N8Y 1C8

Telephone No. (including area code)

519 253-6077

Email Address

mcarroccia@taxmco.com

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 Jeewen Gill and the City Clerk of the City of Windsor

Report on the Financial Statements

We have audited the accompanying Financial Statement – Auditor's Report Candidate - Form 4 ("financial statements") of Jeewen Gill ("candidate"), which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from March 11, 2020 to November 19, 2020, and other explanatory information. The Financial Statements have been prepared by the candidate based on the financial reporting provisions of the Municipal Elections Act, 1996.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the 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 elected depend on the auditor's judgement, including the assessment of 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 candidate'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 candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, 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 audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to

satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements of the candidate for the period March 11, 2020 to November 19, 2020 are prepared, in all material respects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis of Accounting

The financial statements are prepared to assist the candidate to comply with the financial reporting provisions of the Municipal Elections Act, 1996. As a result, the financial statements may not be suitable for another purpose.

A handwritten signature in black ink that reads "MCO Partners". The signature is written in a cursive, flowing style.

**Windsor, Ontario
December 8, 2020**

**MCO Partners
Chartered Professional Accountants
Licensed Public Accountants**

*AUTHORIZED TO PRACTICE PUBLIC ACCOUNTING BY THE INSTITUTE OF CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO*