

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 0	2 4

☒ 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

Rogers

Given Name(s)

Dennis

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

Kingsville

Spending Limit

General

\$21,915.15

Parties and Other Expressions of Appreciation

\$2,191.52

Contribution Limit

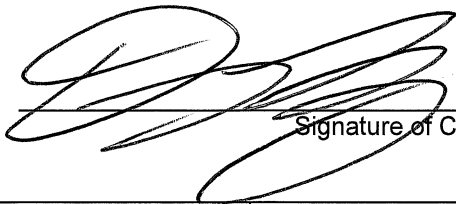
Contributions from Candidate and Spouse

\$10,891.80

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

Box B: Declaration

I, Dennis Rogers, 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

2022/12/05

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2022/12/12

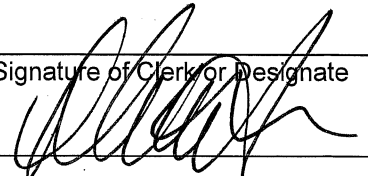
Time Filed

1:30 pm

Initial of Candidate or Agent (if filed in person)

DR

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)	+ \$	21,917.26
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	+ \$	0.68
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)**= \$ 21,917.94 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	+ \$	3,106.93
Brochures/flyers	+ \$	8,751.32
Signs (including sign deposit)	+ \$	7,676.66
Meetings hosted	+ \$	217.33
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	57.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Food for events	+ \$	406.00
2. Graphic Design	+ \$	500.00
3. Candy for parade	+ \$	85.78
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit = \$ 20,801.52 C2**2. Expenses subject to spending limit for parties and other expressions of appreciation**

1. Election party (on voting day)	+ \$	549.92
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2.		+	\$	
3.		+	\$	
4.		+	\$	
5.		+	\$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		=	\$	549.92 C3

3. Expenses not subject to spending limits

Accounting and audit	+	\$	565.00	
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	+	\$	1.50	
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.	+	\$		
Total Expenses not subject to spending limits		=	\$	566.50 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **21,917.94 C5**

Box D: Calculation of Surplus or Deficit

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

+ \$ 21,917.94 D1

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign

- \$ 21,917.94

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	+ \$	1,431.11	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	947.50	
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).	+ \$	431.80	
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).	+ \$	20,491.85	
Less: Ineligible contributions paid or payable to the contributor	– \$	1,385.00	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
Total Amount of Contributions (record under Income in Box C)	= \$	21,917.26	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 (\$)
Social media ads	2022/10/24	100.00
SMS & Robo calls	2022/10/24	847.50
Total		947.50

☐ 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 (\$)
see chart			20,209.35	
Total			20,209.35	

☐ 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 (\$)
Jeff Smith	1280 Road 3 W. Kingsville	Ad space	2022/10/24	282.50
Total				282.50

☐ 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) \$ **20,491.85** 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

Chartered Professional Accountant

Municipality Kingsville	Date (yyyy/mm/dd) 2022/11/11
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Contact Information

Last Name or Single Name Hunt	Given Name(s) Jennifer	Licence Number 3-3190572
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Address

Suite/Unit Number	Street Number 50	Street Name Main Street East
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Municipality Kingsville	Province Ontario	Postal Code N9Y 1A2
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Telephone Number 519-733-2321	Email Address jen.hunt@lsca.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.

NAME	ADDRESS	DATE RECEIVED	AMOUNT	AMOUNT RETURNED		
CHRIS MASTRONARDI	2057 HICKORY LANE KINGSVILLE N9Y2X9	03-Sep	970.7			
RICHARD COLASANTI	1422 RD 3 E KINGSVILLE N9Y2E5	03-Sep	970.7			
JIMMY KLASSEN	63 COUNTY RD 29 COTTAM N0R1B0	04-Sep	1067.8			
DEAN COGHILL	59 QUEEN ST KINGSVILLE N9Y2A1	07-Sep	500			
LUIS CHIBANTE	2011 GRAHAM SD RD KINGSVILLE N9Y2E4	07-Sep	1213.45	50		
DANNY MUCCI	15 BUONA VISTA DR KINGSVILLE N9Y4C5	10-Sep	1164.9			
ALBERT/JEN MASTRONARDI	2340 GRAHAM SD RD KINGSVILLE N9Y2E5	11-Sep	970.7			
CRAIG KLINGBYLE	260 JOLLY AVE WINDSOR N9J3T1	12-Sep	1164.9			
NELSON FERREIRA	1326 LINCOLN RD KINGSVILLE N9Y2S5	12-Sep	1164.9			
KIM FERREIRA	1326 LINCOLN RD KINGSVILLE N9Y2S5	12-Sep	1164.9			
AARON BELL	423 COUNTY RD 14 COTTAM N0R1B0	12-Sep	96.8			
RICK MASTRONARDI	279 BECKER LANE KINGSVILLE N9Y3B3	13-Sep	970.7			
LINDSAY BOYKO	10907 RIVER LINE CHATHAM N7M 5J4	16-Sep	500			
BENJI MASTRONARDI	301 MERSEA RD 3 LEAMINGTON N8H3V5	16-Sep	1164.9			
AUGGIE AMICONE	1325 RD 3 E RUTHVEN N0P2G0	16-Sep	1164.9			
JEFF CARREIRO	65 SANDY LAKE DR LEAMINGTON N8H5J2	16-Sep	1164.9			
PATRICK DOMINGUES	66 LANSDOWNE AVE KINGSVILLE N9Y1S1	11-Oct	1200			
ELLIO FERREIRA	1689 UNION AVE RUTHVEN N0P2G0	11-Oct	1200			
ANDREW HUTCHINSON	26 CRESCENT VIEW DR LEAMINGTON N8H4H8	11-Oct	1200			
STACEY JONES	108 MAIN ST W KINGSVILLE N9Y1H5	27-Sep	291			
	FULL RETURNS					
WALTER MILLS	24250 JEROME OAK PARK, MI 48237	21-Sep	25	25		
BARBARA COSBY	16537 ST MARYS DETROIT, MI 48235	22-Sep	75	75		
DIEDRA SIMPSON	33907 ARROWHEAD WESTLAND, MI 48185	23-Sep	25	25		
THOMAS ALLEN	26367 HUMBER HUNTINGTON WOODS, MI 48070	26-Sep	60	60		
OLLI MASTRONARDI		05-Sep	1000	1000		
WILLIAM MONCRIEF	26665 LATHRUP, LATHRUP VILLAGE MI 48076	27-Sep	50	50		
STANLEY SAUNDERS	36204 OLD HOMESTEAD FARMINGTON HILLS, MI 48333	02-Oct	50	50		
HOLLY WATKINS	5791 APPLEWOOD WEST BLOOMFIELD, MI 48322	02-Oct	50	50		
			20641.15	1385		
	TOTAL CONTRIBUTIONS EXCEEDING \$100		20209.35			
	TOTAL CONTRIBUTIONS BELOW \$100		431.8			



INDEPENDENT AUDITOR'S REPORT

To the Clerk for the Town of Kingsville

Qualified Opinion

We have audited the accompanying financial statement for Dennis Rogers, mayoral candidate, which comprise the statement of campaign income and expenses for the period August 19, 2022, to October 24, 2022, and the related schedules for the campaign period.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement presents the fairly, in all material respects, the statement of campaign income and expenses for the period August 19, 2022, to October 24, 2022, and related schedules for the period then ended in accordance with 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 impractical through auditing procedures to determine that the accounting records include all contributions, contributions of goods and services, and receipts and disbursements. Accordingly, our verification of these receipts was limited to the amounts recorded in the records of the campaign and we were not able to determine whether any adjustments might be necessary to contributions, expenses or campaign surplus/deficit.

Our audit opinion on the financial statement for the period ended October 24, 2022, was modified accordingly because of the possible effects of this limitation in scope.

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 campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the campaign's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 the 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 this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.
We also:

- Identify and assess the risks of material misstatement of the financial statement, 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.
- 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 statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

CHAPMAN, SANGER & ASSOCIATES LLP

Chapman, Sanger & Associates LLP

Chartered Professional Accountants
Licensed Public Accountants

Kingsville, Ontario
November 10, 2022