

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 5	2 6

to

YYYY	MM	DD
2 0 2 3	0 6	3 0

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
Rinella

Given Name(s)
John

Office for Which the Candidate Sought Election
East Ward Councillor

Ward Name or Number (if any)
Ward 4

Municipality
Town of Whitby

Spending Limit
General
\$28,958.95


Parties and Other Expressions of Appreciation
\$2,895.90

Contribution Limit
Contributions from Candidate and Spouse
\$10,837.40

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

Box B: Declaration

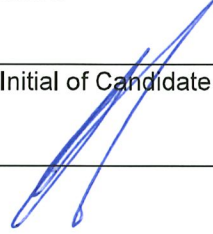
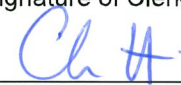
I, John Rinella, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/09/27

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
<u>2023/09/28</u>	<u>9:03 am</u>		

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution	Amount borrowed
NA	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	20,066.44	
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)				= \$ 20,066.44 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	+	\$	2,000.00	
Brochures/flyers	+	\$	10,843.08	
Signs (including sign deposit)	+	\$	1,717.60	
Meetings hosted	+	\$		
Office expenses incurred until voting day	+	\$	47.12	
Phone and/or internet expenses incurred until voting day	+	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$		
Bank charges incurred until voting day	+	\$	10.05	
Interest charged on loan until voting day	+	\$		
Other (provide full details)				
1. Voter contact	+	\$	3,255.03	
2.	+	\$		
3.	+	\$		
4.	+	\$		
5.	+	\$		
6.	+	\$		
Total Expenses subject to general spending limit			= \$ 17,872.88 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		= \$	<u> </u> C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	2,156.00
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		+ \$	37.56
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		= \$	<u> 2,193.56</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **20,066.44** **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			= \$	<u> </u> 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	+ \$	1,066.44	
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).	+ \$	19,000.00	
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)	= \$	20,066.44	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 (\$)
See chart attached	See chart attached		19,000.00	
Total			19,000.00	

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) \$ 19,000.00 1B

LISTING OF CAMPAIGN CONTRIBUTORS

Names	Address	Date	Amount Received	Amount Returned
Kevin Watt	74 Lipton Cres. Whitby, ON L1R 1W9	Aug 15 2022	\$ 1,000.00	
Kevin Brown	10 Flanders Road Toronto ON M6C 3K6	Aug 15 2022	\$ 1,000.00	
Stephen Brown	221 Ava Rd. York, ON M6C 1W9	Aug 15 2022	\$ 1,000.00	
Onkar Taggar	5167 Elmridge Dr. Mississauga, ON L5M 5A3	Aug 26 2022	\$ 1,200.00	
Karamjit Taggar	5167 Elmridge Dr. Mississauga, ON L5M 5A3	Aug 26 2022	\$ 1,200.00	
Tanveer Saini	16 Bevington Road Brampton L7A 0R9	Aug 26 2022	\$ 1,200.00	
Sharanjit Padda	30 Maldives Cres Brampton L6P 1L6	Aug 26 2022	\$ 1,200.00	
Harpreet Taggar	56 Angelgate Road Brampton L6Y 0X9	Aug 26 2022	\$ 1,200.00	
Marco Lorenti	75 Templewood Cres. Woodbridge, ON L4H 3P5	Sep 26 2022	\$ 400.00	
Felix Hung	21 Norton Dr. Uxbridge, ON L9P 1R4	Sep 26 2022	\$ 1,200.00	
Nicola Cortellucci	137 Bowes Road Concord L4K 1H3	Oct 17 2022	\$ 500.00	
Michael May	82 Puttingedge Drive, Whitby ON, L1R 0H8	Apr 12 2023	\$ 400.00	
Jennifer White	46 Williamson Drive W, Ajax ON, L1T 4M9	Apr 12 2023	\$ 1,000.00	
Casey Todd	76 Raeview Drive, Stouffville ON, L4A 7X4	Apr 12 2023	\$ 1,200.00	
Lisa Plener	46 Purdon Drive, North York ON, M3H 4X1	Apr 12 2023	\$ 1,200.00	
Mackenzie Mclean	6800 Country Lane, Whitby, ON, L1M 1N7	Apr 12 2023	\$ 1,200.00	
Lydia Ruzycky	17 Rockingham Drive Etobicoke ON, M9A 1P2	May 15 2023	\$ 1,200.00	
Lily Nourmansouri	171 Beechwood Ave. Willowdale, ON, M2L 1J9	June 21 2023	\$ 1,200.00	
Mathew Creador	52 Doris Pawley Cres. Caledon ON, L7C 4E7	June 21 2023	\$ 500.00	

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
CPA, CA, LPA

Municipality Ajax	Date (yyyy/mm/dd) 2023/09/27
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Contact Information

Last Name or Single Name Quadri	Given Name(s) Karim Kevin	Licence Number 375035
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Address

Suite/Unit Number Rear	Street Number 464	Street Name Kingston Road West
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Municipality Ajax	Province Ontario	Postal Code L1T 3A3
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Telephone Number 905-404-9316	Email Address kevinq@qslp.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 Town Clerk for the John Rinella, Municipal Election Candidate,

Qualified Opinion

We have audited the accompanying Form 4 ("the financial statements") of John Rinella, Municipal Election Candidate ("the Campaign"), for the campaign period from May 2, 2022 to June 30, 2023 relating to the Town of Whitby Municipal Election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Campaign as at Friday, June 30, 2023, and its income and expenses for the campaign period from May 2, 2022 to June 30, 2023 in accordance with the requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

In common with many municipal election campaigns, the Campaign derives revenue and expenditures from various activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues and expenditures was limited to the amounts recorded in the records of the Campaign. Therefore, we were unable to determine whether any adjustments might be necessary to revenue and expenses and the campaign period surplus or deficit. Our audit opinion on the financial statements for the campaign period from May 2, 2022 to Friday, June 30, 2023 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 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 qualified opinion.

Other Matter

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the City Clerk to comply with the requirements of the Municipal Elections Act, 1996. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

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

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and the guidance by Ministry of Municipal Affairs and for such internal control as Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Campaign's financial reporting

process. When individuals responsible for the oversight of the financial reporting process are the same as those responsible for the preparation of the financial statements, no reference to oversight responsibilities is required.

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.
- 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- 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 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.

Quadri & Smith LLP CPA's
AJAX, Ontario
September, 27, 2023

Chartered Professional Accountants
Licensed Public Accountants