

**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	0 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 <u>Knoll</u>	Given Name(s) <u>Jeff</u>
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Office for Which the Candidate Sought Election <u>Town and Regional Councillor</u>	Ward Name or Number (if any) <u>5</u>
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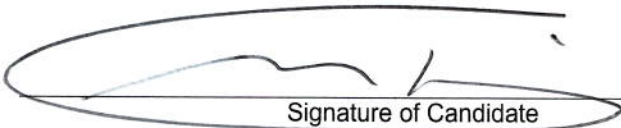
Municipality  
Town of Oakville

Spending Limit General <u>\$25,725.55</u>	Parties and Other Expressions of Appreciation <u>\$2,572.56</u>	Contribution Limit Contributions from Candidate and Spouse <u>\$9,876.60</u>
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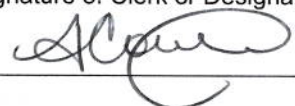
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Jeff Knoll, 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

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

Date Filed (yyyy/mm/dd) <u>2023/03/27</u>	Time Filed <u>9:56am</u>	Initial of Candidate or Agent (if filed in person) 	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)	+ \$	20,539.14
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	154.00
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)** = \$ **20,693.14** 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)	+ \$	1,638.50
Advertising	+ \$	3,014.82
Brochures/flyers	+ \$	5,819.50
Signs (including sign deposit)	+ \$	3,649.99
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	+ \$	339.00
Bank charges incurred until voting day	+ \$	504.02
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Database and website	+ \$	1,252.56
2. Vehicle repair	+ \$	1,850.94
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

**Total Expenses subject to general spending limit** = \$ **18,069.33** C2

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

1. \_\_\_\_\_ + \$ \_\_\_\_\_

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

**3. Expenses not subject to spending limits**

Accounting and audit	_____	+ \$	_____
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	_____	+ \$	<b>650.11</b>
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	_____	+ \$	<b>32.10</b>
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.	<u>Database and website monthly fees post writ</u>	+ \$	<b>611.60</b>
2.	<u>Post election Party</u>	+ \$	<b>1,330.00</b>
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>2,623.81 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **20,693.14 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	_____	<b>D1</b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_____	- \$	_____	
Surplus (or deficit) for the campaign		= \$	_____	<b>D2</b>

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 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 Reception - see attached for breakdown

Date of event/activity (yyyy/mm/dd) 2022/08/12

#### Part I – Ticket revenue

Admission charge (per person) \$ 1,850.00 2A

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

Number of tickets sold x 1 2B

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ 1,850.00

#### 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.	<u>Catering</u>	+ \$	<u>650.11</u>
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Part IV Expenses (include under Expenses in Box C)** = \$ 650.11

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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, Licensed Public Accountant

Municipality Mississauga	Date (yyyy/mm/dd) 2023/03/26
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**Contact Information**

Last Name or Single Name Climo	Given Name(s) D. Christopher	Licence Number 1-16098
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Address		
Suite/Unit Number	Street Number 1614	Street Name Carmen Drive

Municipality Mississauga	Province ON	Postal Code L5G 3Z1
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Telephone Number 905-278-4847	Email Address climoc@bell.net
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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

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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.

SCHEDULE 1 PART 2 TABLE 3

06-May-22	Jenkins, David	1034 Summit Ridge Drive	Oakville	ON	L6M 3K9	\$1,200.00
26-Aug-22	Burton, Robert	380 Aspen Forest Drive	Oakville	ON	L6J 6H5	\$1,200.00
26-Aug-22	Burton, Wendy	380 Aspen Forest Drive	Oakville	ON	L6J 6H5	\$1,200.00
06-Sep-22	Lisbhyna, Nalafila	1217 Ballantry Road	Oakville	ON	L6H 5M7	\$1,200.00
06-Sep-22	Lisbhyna, Taras	1217 Ballantry Road	Oakville	ON	L6H 5M7	\$1,200.00
14-Oct-22	Perras, Elaine	2392 Guildstone Cres	Oakville	ON	L6M 3Y8	\$1,200.00
19-Oct-22	Byers, Jessica	2188 Rochester Circle	Oakville	ON	L6M 5E3	\$1,200.00
20-Oct-22	Shahidi Esmail	1 Yorkville Ave, LPH01	Toronto	ON	M4W 0B1	\$1,200.00
20-Oct-22	Singh, Kevin	174 Spring Gate Blvd	Richmond Hi	ON	L4J 3L8	\$1,200.00
20-Oct-22	Carter, Adine	324 Newbold Ct,	Burlington	ON	L7R 2Y6	\$1,200.00
11-Oct-22	Sandhu, Jasvinder	2275 Upper Middle Rd E, Suite 101	Oakville	ON	L6H 0C3	\$1,000.00
08-Nov-22	Sparling, William	2183 Forest Gate Park	Oakville	ON	L6M 4B3	\$650.00
28-Sep-22	Kler, Rajveer	155 Leighland Ave,	Oakville	ON	L6H 1B3	\$500.00
30-Sep-22	Korsiak, Terry	259 Carolyn Drive	Oakville	ON	L6K 3M4	\$500.00
13-Sep-22	Mitchell Goldhar	26 Forest Glen Cres	Toronto	ON	M4N 2E8	\$350.00
11-May-22	Spence, Michael	172 Wembley Road,	Oakville	ON	L6H 6B6	\$250.00
28-Aug-22	Climo, Christopher	1614 Carmen Drive	Mississauga	ON	L5G 3Z1	\$250.00
13-Oct-22	Ransom, Issac	2 Trott Lane	Ajax	ON	L1S 7N2	\$200.00
20-Oct-22	Tyrrell, Andrew	213 Milkweed Way	Oakville	ON	L6L 0A6	\$200.00
22-Sep-22	O'Donnell, Mark	101 River Oaks Blvd W	Oakville	ON	L6H 3N4	\$150.00
28-Sep-22	O'Neil, Michael	513 Jones Avenue	Toronto	ON	M4J 3G8	\$150.00
28-Sep-22	Porter, Timothy	252 Littlewood Drive	Oakville	ON	L6H 7K1	\$150.00
30-Sep-22	Butler, Paul	2470 Taylorwood Dr	Oakville	ON	L6H 0E1	\$150.00
13-Oct-22	Capobianco, John	804-1 Planace Pier Court	Erobicoke	ON	M8Y 3W9	\$150.00
						\$16,650.00

SCHEDULE 2 FUNDRAISING EVENTS

Part 1 Ticket Revenue

Ticket Price	Number sold	Total
\$100.00	2	\$200.00
\$150.00	3	\$450.00
\$200.00	1	\$200.00
\$1,000.00	1	\$1,000.00
		\$1,850.00



# D. Christopher Climo, CPA, CA

Chartered Professional Accountant

## **INDEPENDENT AUDITOR'S REPORT**

To Jeff Knoll, Candidate for Town and Regional Councillor Ward 5 and Vicki Tytaneck, Town Clerk,  
Town of Oakville

### **Qualified Opinion**

I have audited the accompanying Financial Statement Form 4 of Jeff Knoll, Candidate in the election held on October 24, 2022, which comprise the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the campaign period ended January 3, 2023, and the accompanying Schedules. The financial statements have been prepared by the Candidate based on the financial reporting provisions of section 88.22 of the Municipal Elections Act.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, this financial statement presents fairly, in all material respects, the income and expenses for the campaign period ended January 3, 2023, and the determination of surplus or deficit in accordance with the financial reporting provisions of the Municipal Elections Act.

### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of electoral campaigns, the completeness of income and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to income, expenses and surplus/deficit for the period.

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 Statement section of my report. I am independent of the Candidate in accordance with the ethical requirements that are relevant to my audit of 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.

### **Basis of Accounting**

Without modifying my opinion, I draw attention to the fact that this financial statement is prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statement may not be suitable for another purpose.

### **The Candidate's Responsibilities for the Financial Statement**

The Candidate is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Municipal Elections Act and for such internal control as he determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

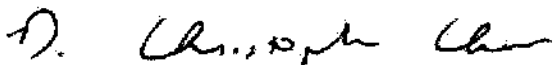
Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statement**

My 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 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 this financial statement. 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 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 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 Candidate'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.



CPA, CA, Licensed Public Accountant

March 26, 2023  
Mississauga, Ontario