

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 0

 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

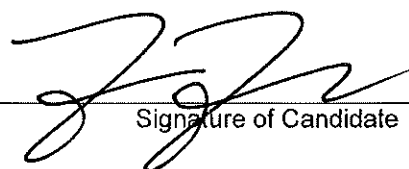
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name FRANCIS	Given Name(s) FRED	
Office for Which the Candidate Sought Election CITY COUNCIL	Ward Name or Number (if any) WARD 1	
Municipality CITY OF WINDSOR		
Spending Limit General \$19,225.60	Parties and Other Expressions of Appreciation \$	Contribution Limit Contributions from Candidate and Spouse \$8,347.20

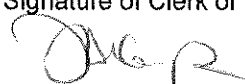
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, FRED FRANCIS, 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

2023/02/07
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/02/16	Time Filed 11:51 AM	Initial of Candidate or Agent (if filed in person) TF	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
N/A	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 21,857.20	
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	+ \$ 2.40	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Campaign Income (Do not include loan)		= \$ 21,859.60 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)	+ \$ 1,607.20	
Advertising	+ \$ 1,700.00	
Brochures/flyers	+ \$ 7,195.39	
Signs (including sign deposit)	+ \$ 7,232.00	
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$ 185.66	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$ 5.72	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. T-Shirts	+ \$ 136.49	
2. Nomination filing fee	+ \$ 100.00	
3. Pins	+ \$ 350.00	
4.	+ \$	
5.	+ \$	
6.	+ \$	
Total Expenses subject to general spending limit		= \$ 18,512.46 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		= \$	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		+ \$	_____	
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		= \$	565.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **19,077.46** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	2,782.14	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	2,782.14	
Surplus (or deficit) for the campaign		= \$	<u>Ø</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	+ \$	5,300.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	1,607.20	
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).	+ \$	14,950.00	
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)	= \$	21,857.20	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 (\$)
None		
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 (\$)
Signs 24"X18"	2018/01/01		220	996.60
Signs 24"X32"	2018/01/01		10	71.60
Step Stakes	2018/01/01		250	240.00
Wood Stakes	2018/01/01		50	99.00
Ink, paper, receipt book	2018/01/01			200.00
Total				1,607.20

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 list attached for details			14,600.00	
Total			14,600.00	

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 (\$)
Terry Chow	899 Victoria Ave., Windsor, ON N9A 4N5	100 Election Buttons	2022/09/18	350.00
Total				350.00

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) \$ 14,950.00 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 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 WINDSOR	Date (yyyy/mm/dd) 2023/01/25
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Contact Information

Last Name or Single Name MASCARO	Given Name(s) ANTHONY	Licence Number 1/21055
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Address

Suite/Unit Number 300	Street Number 3100	Street Name TEMPLE DRIVE
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Municipality WINDSOR	Province ONTARIO	Postal Code N8W 5J6
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Telephone Number 519-977-6410	Email Address AMASCARO@ROTHMOSEY.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.

FRED FRANCIS FOR WARD 1 RE-ELECTION CAMPAIGN - LIST OF INDIVIDUAL CONTRIBUTORS >\$100

NAME	ADDRESS	Date Received	AMOUNT (\$)
Casey, Diletta	3316 Gundy Park Cres. Windsor, Ontario N9E 4R5	September 14, 2022	250.00
Chisholm, John	5026 Southwood Lakes Blvd. Windsor, Ontario N9G 2R2	September 11, 2022	1200.00
D'Amore, Scott	760 Roseland Drive South. Windsor, Ontario N9G 1T8	September 21, 2022	1200.00
El-Cheikh Mohamad, Dr. Issa	3825 Huntington Avenue. Windsor, Ontario N9E 3N4	September 3, 2022	1200.00
El-Cheikh Mohamad, Hala	3825 Huntington Avenue. Windsor, Ontario N9E 3N4	September 3, 2022	1200.00
Fanelli, Laura	439 Russel Woods Rd, Lakeshore, Ontario N8N 3S6	October 21, 2022	250.00
Francis, Arlette	3362 Whiteside Drive. Windsor, Ontario N9E 4W1	August 26, 2022	1200.00
Francis, Eddie	3317 Gundy Park Avenue. Windsor, Ontario N9E 4R5	September 16, 2022	1200.00
Habib, Amira	4521 Southwood Lakes BLVD. Windsor, Ontario N9G 2M6	October 4, 2022	500.00
Horwitz, Larry	1371 Victoria Avenue. Windsor, Ontario N8X 1N9	September 15, 2022	300.00
Kalaydjian, Kevork	745 Roselawn Dr. Windsor, Ontario N9E 1K4	October 2, 2022	400.00
Payne, John	6181 Silver Maple Rd. LaSalle, Ontario N9H 0C1	September 25, 2022	500.00
Rafih, Terry	506 Pearl St. Belle River, Ontario N0R 1A0	September 20, 2022	1200.00
Rafih, Zeyad	344 Jordan Lane. Lakeshore, Ontario N8N 5C3	October 6, 2022	700.00
Rauti, Angela	6470 Matchette Road. LaSalle, Ontario N9J 2J7	September 8, 2022	1200.00
Sasso, Andrew	17 Alderdale Court. Toronto, Ontario M3B 2H8	September 25, 2022	500.00
Siefker, Christopher	585 Rosedale Avenue. Windsor, Ontario N9C 2N5	September 1, 2022	250.00
Thomas, Kathleen	1110-380 Pelissier St. Windsor, Ontario N9A 6V7	September 28, 2022	250.00
Virk, Harpreet	1690 Winfield Dr. LaSalle, Ontario N9H 2G5	October 13, 2022	1000.00
Wilkki, George	625 Bartlet Drive. Windsor, Ontario N9G 1V1	September 9, 2022	100.00
Total			14600.00

Independent Auditor's Report

To the City of Windsor Clerk:

Qualified Opinion

We have audited the accompanying Financial Statement – Form 4 of Fred Francis, Candidate which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the campaign period from August 10, 2022 to January 3, 2023 relating to the election held on October 24, 2022. The Financial Statements have been prepared by the Candidate based on the accounting treatment prescribed by the *Municipal Elections Act, 1996* (Section 78) (Act).

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the statements present fairly, in all material respects, the income and expenses for the campaign period from August 10, 2022 to January 3, 2023 and the surplus or deficit in accordance with the accounting treatment prescribed by the Act.

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, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of Fred Francis, Candidate in accordance with the accounting procedures established by the Act and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

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* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the 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.

Emphasis of Matter - Basis of Accounting and Restriction on Use and Distribution

Without modifying our opinion, we draw attention to the fact these Financial Statements are prepared in accordance with the accounting treatment prescribed by the Act. The Financial Statements are prepared to assist Fred Francis, Candidate, to meet the requirements of the City of Windsor. Our report is intended solely for the Candidate and the City of Windsor and should not be distributed to or used by parties other than the Candidate or the City of Windsor.

Candidate's Responsibility for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these statements in accordance with the accounting treatment prescribed by the Act and for such internal control as the Candidate determines necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Candidate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Candidate to cease to continue as a going concern.
- 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.

February 7, 2023
Windsor, Ontario

Roth Mosey & Partners LLP
Licensed Public Accountants