

**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 Renaud	Given Name(s) Darcie	
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 \$1,922.56	Contribution Limit Contributions from Candidate and Spouse \$8,347.20

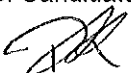
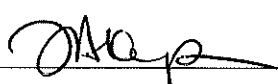
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Darcie Renaud, 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

2023/03/28  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/28	Time Filed 1:44 pm	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  
\$

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**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	18,050.68	
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. _____	+ \$		
<b>Total Campaign Income (Do not include loan)</b>			<b>= \$ 18,050.68 C1</b>

**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)	+ \$	2,224.75	
Advertising	+ \$	4,377.25	
Brochures/flyers	+ \$	7,849.71	
Signs (including sign deposit)	+ \$		
Meetings hosted	+ \$	835.99	
Office expenses incurred until voting day	+ \$	355.05	
Phone and/or internet expenses incurred until voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	129.00	
Bank charges incurred until voting day	+ \$	232.51	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. Voter Contact	+ \$	70.94	
2. Website/Database	+ \$	421.05	
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
6. _____	+ \$		
<b>Total Expenses subject to general spending limit</b>			<b>= \$ 16,496.25 C2</b>

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

1. Volunteer Party	+ \$	352.34	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>352.34 C3</b>

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

Accounting and audit	_____	+ \$	1,130.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	_____	+ \$	_____
Office expenses incurred after voting day	_____	+ \$	31.19
Phone and/or internet expenses incurred after voting day	_____	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day	_____	+ \$	_____
Bank charges incurred after voting day	_____	+ \$	40.90
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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>1,202.09 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 18,050.68 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>0</u>	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>0</u>	
Surplus (or deficit) for the campaign	= \$	<u>0</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	+ \$	1,125.93
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,224.75
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).	+ \$	250.00
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).	+ \$	14,450.00
Less: Ineligible contributions paid or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>18,050.68 1A</b>

### 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 (\$)
<b>Total</b>		

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 (\$)
24x16 signs	2018/08/09	Campaign Works	151	1,074.97
36x48 signs	2018/08/09	Campaign Works	27	839.03
Wooden Stakes			55	123.06
H Frames	2018/08/09	Campaign Works	151	187.69
<b>Total</b>				<b>2,224.75</b>

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 attached for details			14,450.00	
<b>Total</b>			<b>14,450.00</b>	

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 (\$)
<b>Total</b>				

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)      \$ 14,450.00 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) 2023/03/21
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**Contact Information**

Last Name or Single Name ASSEF	Given Name(s) MEKAYLA	Licence Number 3-31342
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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 MASSEF@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.

First Name	Last Name	Address	City	Provinve	Postal	Amount	Received
Michael	Acedo	138 Roselawn Avenue	Toronto	Ontario	M4R 1E6	\$250.00	09/26/2022
Christine	Bome	319 Ontario Street	Toronto	Ontario	M5A 2V8	\$100.00	08/27/2022
Brad	Bondy	177 Ironwood Dr.	Amherstburg	Ontario	N9V3V3	\$500.00	07/26/2022
Dharminder	Brar	2759 Lombardy Crescent	LaSalle	Ontario	N9H2L8	\$500.00	09/25/2022
Manpreet	Brar	2759 LOMBARDY CRESC	LaSalle	Ontario	N9H 2L8	\$500.00	09/25/2022
Graham	Cooper	3620 Askin Ave.	Windsor	Ontario	N9E3J9	\$100.00	08/27/2022
Nancy	Crozier	39 Rushbrooke Ave	Toronto	Ontario	M4M 3A8	\$200.00	08/11/2022
Lorraine	Drummond	3503 Avondale Ave.	Windsor	Ontario	N9E1Y1	\$100.00	06/28/2000
Marc	Dubois	551 Pelissier Street	Windsor	Ontario	N9A 4L2	\$100.00	08/14/2022
Frazier	Fathers	3149 Manchester Road	Windsor	Ontario	n9c 1x7	\$100.00	08/31/2022
Peter	Festeryga	1351 Suncrest Road	Kingsville	Ontario	N9Y2T7	\$1,000.00	06/20/2022
Sonia	Francisty	2235 Marentette	Windsor	Ontario	N8X4E8	\$800.00	10/19/2022
Dave	Gene	23 Willowbrook Rd.	Toronto	Ontario	M8Z4A8	\$200.00	08/10/2022
Robyn	Gray	7 Jackes Avenue	Toronto	Ontario	M4T 1E3	\$100.00	08/27/2022
Shirley	Grondin	211-1655 Grand Marais Rd. W.	Windsor	Ontario	N9E 4W4	\$100.00	09/11/2022
Gary	Jones	118-5995 Ellis St.	LaSalle	Ontario	N9H2P1	\$400.00	09/18/2022
Carol	Jones	118-5995 Ellis St.	LaSalle	Ontario	N9H2P1	\$1,200.00	05/23/2022
Laura	Kay	3159 Harmony Drive	Windsor	Ontario	N8T2J9	\$100.00	08/12/2022
Ken	Knapp	1291 Lyoness Ct.	LaSalle	Ontario	N9J3Y5	\$1,200.00	05/16/2022
William	Knapp	8851 8th Concession Rd.	Amherstburg	Ontario	N0R1J0	\$1,200.00	05/30/2022
Margaret	Knapp	8851 8th Concession Rd.	Amherstburg	Ontario	N0R1J0	\$1,200.00	05/30/2022
Sami	Mazloun	2517 LONGFELLOW AVE	WINDSOR	Ontario	N9E 2K8	\$100.00	09/17/2022
Lisa	Mills	1830 Countyr Road 27, RR#1	South Woodslee	Ontario	N0R1K0	\$200.00	07/04/2022
Lisa	Mills	1830 Countyr Road 27, RR#1	South Woodslee	Ontario	N0R1K0	\$800.00	10/19/2022
Melinda	Munro	2020 Lorraine	Windsor	Ontario	N8W1P4	\$100.00	09/14/2022
George	Paisiovich	1234 Bramblewood St	London	Ontario	N6k 4Y3	\$300.00	09/10/2022
Panagiota	Papadeus	1514 Victoria	Windsor	Ontario	N8X1P5	\$200.00	08/08/2022
Dave	Philips	40 Crescentwood Rd.	Scarborough	Ontario	M1N1E4	\$100.00	08/23/2022
George	Pringle	206-1116 Garden Ct Dr.	Windsor	Ontario	N8S 2S2	\$200.00	08/24/2022
Sandra	Pupatello	661 CHAMPLAIN DR	Windsor	Ontario	N9E 1M6	\$400.00	08/10/2022
Stacey	Renaud	989 Old Glass Road	Wallaceburg	Ontario	N8A 3T3	\$750.00	08/25/2022
Jamie	Rilett	81 Mintwood Rd.	Thornhill	Ontario	L4J9E5	\$100.00	08/17/2022
Doug	Sartori	4261 ROSELAND DR W	Windsor	Ontario	N9G 2A1	\$100.00	08/04/2022



Frances	Siu	832 Bay St	Toronto	Ontario	M5S 1Z6	\$250.00	09/07/2022
Anneke	Smit	811 Devonshire Road	Windsor	Ontario	N8Y 2M3	\$100.00	09/07/2022
Jennifer	Staddon	4230 Kennedy Dr. E	Windsor	Ontario	N9G 1Y3	\$100.00	09/29/2022
David	Sundin	2547 Rivard Avenue	Windsor	Ontario	N8T 2H4	\$500.00	09/18/2022
Tracy	Topp	700 Kennedy Drive West	Windsor	Ontario	N9G 1S9	\$100.00	09/21/2022
Bill	Wrye	5 summer Crt	Windsor	Ontario	N9E1P9	\$100.00	10/02/2022
<b>Total</b>						<b>14,450.00</b>	

## Independent Auditor's Report

To the City of Windsor Clerk:

### *Qualified Opinion*

We have audited the accompanying Financial Statement – Form 4 of Darcie Renaud, Candidate which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the campaign period from May 2, 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 May 2, 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 Darcie Renaud, 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 Darcie Renaud, 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.

March 22, 2023  
Windsor, Ontario

Roth Mosey & Partners LLP  
Licensed Public Accountants