

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 6	1 3

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- 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 Siapas	Given Name(s) Kristen Elizabeth
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Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 4
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Municipality
Windsor

Spending Limit General \$20,173.35	Parties and Other Expressions of Appreciation \$2,017.34	Contribution Limit Contributions from Candidate and Spouse \$8,570.20
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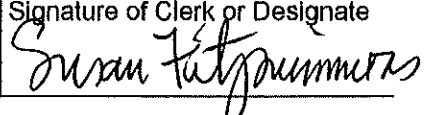
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Kristen Siapas, 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

2023/03/29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/29</u>	Time Filed <u>12:39 pm</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)	+ \$	12,534.44	
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	180.00	
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)			= \$ 12,714.44 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	+ \$	471.48	
Brochures/flyers	+ \$	6,227.39	
Signs (including sign deposit)	+ \$	2,504.31	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	612.89	
Phone and/or internet expenses incurred until voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		
Bank charges incurred until voting day	+ \$	91.75	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. T shirts	+ \$	457.65	
2. T shirts (second run)	+ \$	274.59	
3. Meet & Greet	+ \$	46.42	
4. Lit Drop 1 - Food/Coffee	+ \$	284.98	
5. Lit Drop 2 - Food/Coffee	+ \$	293.30	
6. Election Day - Food	+ \$	505.21	
7. Stripe Service Charges	+ \$	99.00	
Total Expenses subject to general spending limit			= \$ 11,868.97 C2

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

1.	_____	+ \$	_____
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		+ \$	1,500.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	549.90
Office expenses incurred after voting day		+ \$	58.05
Phone and/or internet expenses incurred after voting day		+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	
Bank charges incurred after voting day		+ \$	39.50
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		= \$	2,147.45 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **14,016.42 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-1,301.98	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		= \$	-1,301.98	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	+ \$ 2,305.00
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).	+ \$ 1,029.44
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).	+ \$ 9,200.00
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)	= \$ 12,534.44 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 (\$)
Michael Karloff	433 King St. Amherstburg ON	2022/06/21	1,200.00	
Duane Morneau	1780 Windermere Rd. Windsor ON	2022/06/21	300.00	
Linda Wilson	49 Queensway St. Essex ON	2022/06/21	100.00	
Jim Laughton	2283 Parkwood Ave. Windsor ON	2022/06/23	1,200.00	
Meagan Sandor	272 Prado Place, Windsor ON	2022/07/18	500.00	
Martin Ouellette	1304 Church St. Windsor ON	2022/08/02	100.00	
Sally-Anne Dooman	4 Monteagle Cres. Kitchener ON	2022/08/08	800.00	
Lynne Comartin	1227 Kildare Rd. Windsor ON	2022/08/12	500.00	
Lisa Burke	1167 Kildare Rd. Windsor ON	2022/08/24	200.00	
Mary Dagenais	2382 Gladstone Ave. Windsor ON	2022/08/22	100.00	
Lori Laughton	2283 Chilver Rd. Windsor ON	2022/08/29	100.00	
Marilyn Eves	1735 Byng Rd. Windsor ON	2022/08/29	100.00	
Duane Morneau	1780 Windermere Rd. Windsor ON	2022/08/29	300.00	
Chantal Vallee	674 Devonshire Rd. Windsor ON	2022/08/30	100.00	
Jessica Green	1275 Kildare Rd. Windsor ON	2022/08/30	150.00	
David Sandor	272 Prado Pl. Windsor ON	2022/09/01	500.00	
Matteo Bernabo	139 Walstedt Way, Belle River, ON	2022/09/06	100.00	
Frank Davenport	2558 Byng Rd. Windsor ON	2022/09/12	100.00	
Chad Croteau	111 Westridge Pl, London ON	2022/09/14	100.00	
Melinda Munro	2020 Loraine Ave. Windsor ON	2022/09/16	100.00	
Sam Siapas	759 Victoria Ave. Windsor ON	2022/09/16	1,200.00	
Rocco Palmieri	833 Giles Blvd. E. Windsor ON	2022/09/19	100.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Kathryn Tisdale-Worrall	1623 Benjamin Ave Windsor ON	2022/09/20	100.00	
Nuno Ricardo	1260 Windermere Road, Windsor, ON N8Y3E8	2022/09/26	100.00	
Erin Armstrong	209 Mersea Rd 6, Leamington, ON N8H 3V8	2022/09/30	100.00	
Melissa McLeod	29 Peachwood Cres. Kingsville ON N9Y 4G4	2022/10/03	100.00	
Dave Cormier	1235 Kildare Rd. Windsor N8Y 3H7	2022/10/04	100.00	
Andres Hausmann	566 Old Tecumseh Rd., Belle River, ON N0R 1A0	2022/10/05	100.00	
Danielle Mackinnon	1460 Pilette Ave. Windsor ON N8Y 3B9	2022/10/06	100.00	
Kimberly Babb	872 Chilver Rd., Windsor, ON N8Y2K4	2022/10/08	100.00	
Duane Morneau	1780 Windermere Rd. Windsor ON	2022/10/14	100.00	
Wayne Lessard	1195 Argyle Road, Windsor, ON N8Y3K2	2022/10/20	100.00	
Ed Hogan	1264 Marentette Ave. Windsor ON N8X 4C6	2022/10/24	100.00	
Total			9,050.00	

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 (\$)
Sara Fontaine	1769 Moy Ave, Windsor ON N8W 2M3	Music Performance	2022/08/30	150.00
Total				150.00

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) \$ 9,200.00 **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 Jazz in the Park

Date of event/activity (yyyy/mm/dd) 2022/08/30

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.	T Shirt Sales	+ \$	180.00
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part III (Include under Income in Box C) = \$ 180.00

Part IV – Expenses related to fundraising event or activity

Provide details

1.	Park Permit	+ \$	366.00
2.	Popsicles	+ \$	54.15
3.	Office Supplies	+ \$	29.75
4.	By Law Waiver Copies	+ \$	50.00
5.	Musician	+ \$	50.00

Total Part IV Expenses (include under Expenses in Box C) = \$ 549.90

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; Licensed Public Accountant

Municipality Windsor, ON	Date (yyyy/mm/dd) 2023/03/28
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Contact Information

Last Name or Single Name Hawkins	Given Name(s) Julian	Licence Number 3-30608
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Address

Suite/Unit Number	Street Number 4635	Street Name Wyandotte St E
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Municipality Windsor	Province ON	Postal Code N8Y 1H6
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Telephone Number 519-980-4158	Email Address jules@hawkins-accounting.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 City Clerk of the City of Windsor

Qualified Opinion

We have audited the accompanying "Financial Statement – Form 4" (the "Financial Statement") of Kristen Siapas ("the Candidate"), which comprises of the Statement of Campaign Period Income and Expenses and the Statement of Determination of Surplus and Deficit and Disposition of Surplus for the period from June 13, 2022 to December 31, 2022, relating to the election held on October 24, 2022, and other explanatory information. This Financial Statement has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph below, the Financial Statement of the Candidate for the period from June 13, 2022 to December 31, 2022 has been prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis for Opinion

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 Statement section of our report. We are independent of the Company 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 opinion.

Candidate's Responsibility for the Financial Statement

The Candidate is responsible for the preparation of the Financial Statement in accordance with Section 78 of the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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 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 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; and
- 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.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus / deficit.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the use of the Candidate and the City of Windsor, and should not be distributed to or used by parties other than the Candidate and the City of Windsor.

Hawkins & Co.

Accounting Professional Corp.

Licensed to practice public accounting by the Institute of Chartered Professional Accountants of Ontario

March 28, 2023