

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 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 Chapman	Given Name(s) Debbie	
Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) 9	
Municipality Kitchener		
Spending Limit General \$19,861.40	Parties and Other Expressions of Appreciation \$1,986.14	Contribution Limit Contributions from Candidate and Spouse \$8,496.80

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

Box B: Declaration


I, Debbie Chapman, 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

2023/03/30

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/30</u>	Time Filed <u>11:36 am</u>	Initial of Candidate or Agent (if filed in person) <u>DC</u>	Signature of Clerk or Designate 
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Amanda L. Fusco
City Clerk - City of Kitchener

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	9,973.30	see Note *
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	160.00	see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1. Sign stakes bought back by Chris Gosselin	+ \$	166.50	
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)			= \$ 10,299.80 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)	\$	1,782.00	see Note *
Advertising	\$	444.29	
Brochures/flyers	\$	3,953.82	
Signs (including sign deposit)	\$	1,194.98	
Meetings hosted	\$		
Office expenses incurred until voting day	\$	184.57	
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$		
Bank charges incurred until voting day	\$	34.16	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. Paypal fees	+ \$	100.55	
2. Website for 4 months	+ \$	85.30	
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Expenses subject to general spending limit	\$	7,779.67	C2

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

1. Thank you lunch with team	+ \$	777.04	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		\$	777.04 C3

3. Expenses not subject to spending limits

Accounting and audit	\$	1,695.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
Office expenses incurred after voting day	\$	66.42	
Phone and/or internet expenses incurred after voting day	\$		
Salaries, benefits, honoraria, professional fees incurred after voting day	\$		
Bank charges incurred after voting day	\$	7.50	
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 \$ **1,768.92 C4**

Total Campaign Expenses (C2 + C3 + C4) = \$ **10,325.63 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses
(Income minus Total Expenses) (C1 – C5) + \$ **-25.83 D1**

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign

- \$ _____ = \$ **-25.83 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	+ \$ 3,591.30
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 1,782.00 see Note *
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).	<u>\$ 1,250.00</u>
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).	<u>\$ 3,350.00 see Note *</u>
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	<u>- \$</u>
	<u>\$</u>
Total Amount of Contributions (record under Income in Box C)	= \$ 9,973.30 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 (\$)
Stakes and signs (bought in 2010 & 2018)	2010/01/01	Fenton Signs	200	1,782.00
Total				1,782.00

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 (\$)
John McCutcheon	47 Peter Street, Kitchener, ON N2G 3J7	2022/08/02	200.00	
Doug Suerich	41 Strange Street, Kitchener, ON, N2G 1P8	2022/08/03	250.00	
Michael Kropp	165 Claremont Ave, Kitchener ON, N2M 2P9	2022/08/15	500.00	
Darcy Delamere	18 George Street, Waterloo, ON, N2J 1K5	2022/08/21	200.00	
Greg Shepherd	144 Claremont Ave, Kitchener, ON, N2M 2P8	2022/08/22	250.00	
Michael Canivet	12 Michael Street, Kitchener, ON, N2G 1L8	2022/08/22	300.00	
Jane Harding	12 Michael Street, Kitchener, ON, N2G 1L8	2022/08/22	250.00	
Deborah Westman	45 Mill Street, Kitchener, ON, N2G 2Y2	2022/09/20	500.00	
Gloria Chapman	8 Katherine Cres, Kitchener ON, N2M 2K1	2022/09/25	500.00	
Frederick Knittel	44 Garden Ave, Toronto, ON M6R 1H6	2022/10/12	250.00	
Kathleen Cruickshank	584 York Street, Kitchener, ON N2G 1T8	2022/08/23	150.00	
Total			3,350.00	

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) \$ 3,350.00 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 Campaign Launch

Date of event/activity (yyyy/mm/dd) 2022/07/20

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.	Contribution less than \$25	+ \$	160.00
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part III (include under Income in Box C) = \$ 160.00

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 Waterloo	Date (yyyy/mm/dd) 2023/03/29
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Contact Information

Last Name or Single Name Adams	Given Name(s) Tim	Licence Number 3-30006
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Address

Suite/Unit Number	Street Number 510	Street Name Weber Street North
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Municipality Waterloo	Province Ontario	Postal Code N2L 4E9
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Telephone Number 519-725-2600	Email Address tadams@mac-ca.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.



Chartered Professional Accountants

510 Weber Street North, Waterloo, ON N2L 4E9
30 Arthur Street South, Elmira, ON N3B 2M7
T 519.725.2600 TF 1.877.725.2611 www.mac-ca.com

INDEPENDENT AUDITOR'S REPORT

To Debbie Chapman, Candidate Kitchener municipal election and city clerk of the Corporation of the City of Kitchener in the Regional Municipality of Waterloo

Report on the Financial Statement

We have audited the accompanying Financial Statement - Auditor's Report Candidate - Form 4 of the candidate Debbie Chapman of Kitchener Municipal election for Ward 9 Councillor campaign for the election held on October 24, 2022, which comprises the Statement of campaign Income and Expenses, Schedule 1 - Contributions and Schedule 2 - Fundraising Events and Activities for the campaign period ended December 31, 2022.

This Financial statement and schedules have been prepared by the candidate based on the financial reporting provisions of Section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario.

The Candidate's Responsibility for the financial statement

The candidate of the campaign is responsible for the preparation of the Financial Statement in accordance with the financial reporting provisions of section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario and for such internal control as the official candidate determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Financial Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Financial Statement 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of political entity of this type, the completeness of Various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the campaign's accounting records of the candidate Debbie Chapman campaign and we were not able to determine whether any adjustments might be necessary to income, expenses for the period ended December 31, 2022.

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 registered political entity 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.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the accompanying Financial Statement of Debbie Chapman's campaign is prepared, in all material respects, in accordance with the applicable financial reporting provisions of section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario.

Basis of Accounting and Restriction on Use

The Financial Statement is prepared to assist the candidate to meet the requirements of the *Municipal Elections Act 1996* and the accounting guidelines issued by Elections Ontario. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate and city clerk of the Corporation of the City of Kitchener in the Regional Municipality of Waterloo should not be used by parties other than the candidate or the Chief Electoral Officer.

Report on Other Legal and Regulatory Requirements

As required by section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario, in our opinion, the Financial Statement presents the information contained in the financial records on which it is based.

MAC LLP.