

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 9

 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

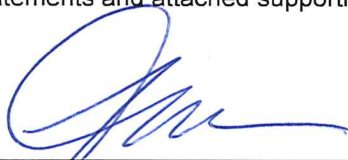
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot		
Last Name or Single Name Rosa	Given Name(s) Tony	
Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) 5	
Municipality Caledon		
Spending Limit General \$16,550.65	Parties and Other Expressions of Appreciation \$1,655.06	Contribution Limit Contributions from Candidate and Spouse \$7,717.80

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

Box B: Declaration


I, Tony Rosa, 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

2023/03/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/21</u>	Time Filed <u>4:14PM</u>	Initial of Candidate or Agent (if filed in person) <u>JR</u>	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)	+ \$	29,100.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	130.00
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)

= \$ 29,230.00 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	+ \$	4,525.65
Brochures/flyers	+ \$	2,561.71
Signs (including sign deposit)	+ \$	7,382.00
Meetings hosted	+ \$	1,195.10
Office expenses incurred until voting day	+ \$	208.58
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	49.24
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit = \$ 15,922.28 C2

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

1. Party Supplies & Dinner	+ \$	1,570.05
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	1,570.05 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	2,825.00
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		+ \$	76.68
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		= \$	2,901.68 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **20,394.01 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	8,835.99	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	150.00	
Surplus (or deficit) for the campaign		= \$	8,685.99	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	+ \$	150.00	
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).	+ \$		
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).	+ \$	29,350.00	
Less: Ineligible contributions paid or payable to the contributor	– \$		
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	400.00	
Total Amount of Contributions (record under Income in Box C)	= \$	29,100.00	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 (\$)
Table III Supplement Attached			28,950.00	
Business Banking Cash Back			400.00	400.00
Total			29,350.00	

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) \$ 29,350.00 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 _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenueAdmission 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

CPA

Municipality CALEDON	Date (yyyy/mm/dd) 2023/03/06
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Contact Information

Last Name or Single Name KITAMURA	Given Name(s) THOMAS	Licence Number 1-16049
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Address

Suite/Unit Number 1A	Street Number 21	Street Name PARR BLVD
Municipality CALEDON	Province ONTARIO	Postal Code L7E 4G3

Telephone Number 905-951-0603	Email Address info@hkaccounting.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.

Donor Name	Amount	Address	
Donato Acchione	\$1200	27 Reddington Dr. Unit 1 Caledon, ON L7E GE4	
Pat Vitullo	\$1200	195 Orr Ave. Woodbridge, ON L4L 9A7	
Carmela Vitullo	\$1200	86 Woodbridge Ave. Woodbridge, ON L7L 0E4	
Robert Vitullo	\$1200	10496 Islington Ave. Kleinburg, ON L0J 1C0	
Paul Louis Bailey	\$1200	2235 Sheppard Ave. E. Unit 903 Toronto, ON M2J 5B5	
Joseph Carnovale	\$1200	7 Bighorn Trail Nobleton, ON L7B 0A4	
Nicola Cortellucci	\$1200	137 Bowes Rd. Concord, ON	
Nicola Carnovale	\$1200	7 Bighorn Trail Nobleton, ON L7B 0A4	
Paola Tognarelli	\$1000	158 Davenport Rd. Toronto, ON M5R 1J2	
Christopher Belaousoff	\$1200	20706 Heart Lake Rd. Caledon, ON L7K 2A2	
Shangara Mand	\$800	629 Albion Rd. Etobicoke, ON M9V 1A1	
Maurice R Stevens	\$1000	1245 Landfair Cres. Oakville, ON L6H 2N5	
Karen Tognarelli	\$1000	14375 7 th Concession King City, ON L7B 1K4	
Fenyrose Romano	\$1000	10710 Bathurst St. Maple, ON L6A 4B6	
Gaetano Franco	\$1000	236 King Summit Rd. King City, ON L7B 1A3	
Bikram Singh Dhillon	\$1200	8177 Torbram Rd. Brampton, ON L6T 5C5	
Alfonsina Carogioiello	\$1200	137 Balding Blvd. Woodbridge, ON L4L 3A3	
Mitchell Goldhar	\$750	3200 Highway 7 Vaughan, ON L4K 5Z5	
Terinder Kaur Chahal	\$1200	18 Cheval Crt. Brampton, ON L6P 0E3	
Aviva Eisenberger	\$1000	111 Hillmount Ave. Toronto, ON M6B 1X7	
Jack Eisenberger	\$1000	111 Hillmount Ave. Toornto, ON M6B 1X7	
Steven L Weisz	\$1000	1 Herons Hill Way Toronto, ON M2J 0G2	
Edward I Weisz	\$1000	50 Fleming Drive North York, ON M2K 2N9	
Genoveffa Commisso	\$1000	230 Twin Hills Cres. Woodbridge, ON LAH 0H4	
R Michael McLean	\$1000	6800 Country Lane Whitby, ON L1M 1N7	
Nella Maggio	\$1000	270 Chrislea Rd. Woodbridge, ON L4L 8A8	
Tony Riga	\$1000	36 Christensen Ave. Bolton, ON L7E 2Y5	

Total Campaign Donations: \$28,950.00

Independent Auditor's Report with respect to Municipal Elections Act, 1996

(Section 88.25)

To: Clerk, Town of Caledon

I have audited the Statement of Campaign Income and Expenses, and the Statement of Determination of Surplus and Disposition of Surplus of Tony Rosa, candidate, for the campaign period from May 2, 2022 to December 31, 2022 relating to the election held on October 24, 2022. This financial information has been prepared by management in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the schedules in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on this financial information based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial information is free from material misstatement.

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

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

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 the donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Tony Rosa, candidate, and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2022 and the income and expenses for the campaign period from May 2, 2022 to December 31, 2022 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying my opinion, I draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for me to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian Generally accepted accounting principles is solely for the information and use of Clerk, Town of Caledon, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

Bolton, Ontario
March 6, 2023



THOMAS KITAMURA CPA PROFESSIONAL CORPORATION
AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING BY THE
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO