

**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  | to | YYYY    | MM  | DD  |
| 2 0 2 2 | 0 8 | 0 5 |    | 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  
Vandendool

Given Name(s)  
Jake

Office for Which the Candidate Sought Election  
Mayor

Ward Name or Number (if any)

Municipality  
Haldimand County

Spending Limit

General  
\$42,219.10

Parties and Other Expressions of Appreciation  
\$4,221.91


Contribution Limit

Contributions from Candidate and Spouse  
\$15,669.20



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

**Box B: Declaration**

I, Jake Vandendool, 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

2023/03/27  
Date (yyyy/mm/dd)

|                         |            |   |   |
|-------------------------|------------|---|---|
| Date Filed (yyyy/mm/dd) | Time Filed | Initial of Candidate or Agent (if filed in person)                                  | Signature of Clerk or Designate   |
| 2023/03/28              | 11:34 a.m. |  |  |

**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)                          | + \$ | 22,196.17        |           |
| 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  | + \$ | 3.15             |           |
| Other (provide full details)  |      |                  |           |
| 1. _____  | + \$ |                  |           |
| 2. _____  | + \$ |                  |           |
| 3. _____  | + \$ |                  |           |
| 4. _____  | + \$ |                  |           |
| 5. _____  | + \$ |                  |           |
| <b>Total Campaign Income (Do not include loan)</b>                                      | = \$ | <b>22,199.32</b> | <b>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) | + \$ |                  |           |
| Advertising  | + \$ | 5,466.69         |           |
| Brochures/flyers   | + \$ | 7,121.52         |           |
| Signs (including sign deposit)   | + \$ | 6,072.63         |           |
| Meetings hosted  | + \$ |                  |           |
| Office expenses incurred until voting day  | + \$ |                  |           |
| Phone and/or internet expenses incurred until voting day                                       | + \$ | 46.60            |           |
| Salaries, benefits, honoraria, professional fees incurred until voting day                     | + \$ |                  |           |
| Bank charges incurred until voting day   | + \$ | 25.81            |           |
| Interest charged on loan until voting day  | + \$ |                  |           |
| Other (provide full details)   |      |                  |           |
| 1. Merchant fees (contributions via credit card)   | + \$ | 305.64           |           |
| 2. _____   | + \$ |                  |           |
| 3. _____   | + \$ |                  |           |
| 4. _____   | + \$ |                  |           |
| 5. _____   | + \$ |                  |           |
| 6. _____   | + \$ |                  |           |
| <b>Total Expenses subject to general spending limit</b>  | = \$ | <b>19,038.89</b> | <b>C2</b> |

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

|          |      |  |  |
|----------|------|--|--|
| 1. _____ | + \$ |  |  |
| 2. _____ | + \$ |  |  |

|   |       |      |                 |
|---|-------|------|-----------------|
| 3.  | _____ | + \$ | _____           |
| 4.  | _____ | + \$ | _____           |
| 5.  | _____ | + \$ | _____           |
| <b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b> |       | = \$ | <b>_____ C3</b> |

**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) |       | + \$ | _____              |
| 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  |       | + \$ | 1.19               |
| 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.  | _____ | + \$ | _____              |
| Other (provide full details)  |       |      |                    |
| 1.  | _____ | + \$ | _____              |
| 2.  | _____ | + \$ | _____              |
| 3.  | _____ | + \$ | _____              |
| 4.  | _____ | + \$ | _____              |
| 5.  | _____ | + \$ | _____              |
| <b>Total Expenses not subject to spending limits</b>                          |       | = \$ | <b>1,696.19 C4</b> |

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **20,735.08 C5**

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

|   |  |      |          |           |
|---|--|------|----------|-----------|
| Excess (deficiency) of income over expenses<br>(Income minus Total Expenses) (C1 – C5)            |  | + \$ | 1,464.24 | <b>D1</b> |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign |  | - \$ | 1,464.24 |           |
| Surplus (or deficit) for the campaign   |  | = \$ | _____    | <b>D2</b> |

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   | +        | \$        | 8,121.17         |           |
|  |          |           |                  |           |
| Contributions in goods and services from candidate and spouse<br>(include value listed in Table 1 and Table 2)   | +        | \$        |                  |           |
|  |          |           |                  |           |
| Total value of contributions not exceeding \$100 per contributor<br>• 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).   | +        | \$        | 1,025.00         |           |
|  |          |           |                  |           |
| Total value of contributions exceeding \$100 per contributor<br>(from line 1B; list details in Table 3 and Table 4)<br>• 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). | +        | \$        | 13,050.00        |           |
|  |          |           |                  |           |
| <b>Less:</b> 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>\$</b> | <b>22,196.17</b> | <b>1A</b> |

**Part II – Contributions from candidate or spouse**

**Table 1: Contributions in goods or services**

| Description of Goods or Services | Date Received<br>(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<br>(yyyy/mm/dd) | Supplier | Quantity | Current Market Value (\$) |
|--------------|-------------------------------|----------|----------|---------------------------|
|              |                               |          |          |                           |
|              |                               |          |          |                           |
|              |                               |          |          |                           |
|              |                               |          |          |                           |
|              |                               |          |          |                           |
| <b>Total</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<br>(yyyy/mm/dd) | Amount<br>Received (\$) | Amount Returned<br>to Contributor or<br>Paid to Clerk (\$) |
|-----------------|----------------|-------------------------------|-------------------------|--|
| P. Vandendool   | Caledonia, ON  | 2022/08/22                    | 1,200.00                |  |
| J. Kottelenberg | Amaranth, ON   | 2022/08/25                    | 1,200.00                |  |
| M. Polo         | Guelph, ON     | 2022/08/25                    | 250.00                  |  |
| J. Vis          | Dunnville, ON  | 2022/08/25                    | 1,200.00                |  |
| K. Roloson      | Cayuga, ON     | 2022/08/25                    | 1,200.00                |  |
| B. Tate         | Caledonia, ON  | 2022/08/25                    | 200.00                  |  |
| E. Luzar        | Ancaster, ON   | 2022/08/25                    | 250.00                  |  |
| M. Watt         | Brampton, ON   | 2022/08/26                    | 1,200.00                |  |
| J. Bain         | Caledonia, ON  | 2022/08/27                    | 500.00                  |  |
| S. Portelli     | Brantford, ON  | 2022/08/27                    | 250.00                  |  |
| P. Leupen       | Waterdown, ON  | 2022/08/29                    | 1,000.00                |  |
| J. Atkins       | Whitby, ON     | 2022/09/05                    | 1,200.00                |  |
| R. Philp        | Burlington, ON | 2022/09/05                    | 250.00                  |  |
| R. Elliott      | Simcoe, ON     | 2022/09/08                    | 500.00                  |  |
| K. Seguin       | Caledonia, ON  | 2022/09/11                    | 150.00                  |  |
| G. Mulla        | Hamilton, ON   | 2022/10/02                    | 250.00                  |  |
| Ma. Demik       | Caledonia, ON  | 2022/09/07                    | 1,200.00                |  |
| A. Ciccolini    | Vaughan, ON    | 2022/09/10                    | 250.00                  |  |
| Me. Demik       | Caledonia, ON  | 2022/09/20                    | 150.00                  |  |
| C. Demik        | Caledonia, ON  | 2022/09/22                    | 650.00                  |  |
| <b>Total</b>    |                |                               | <b>13,050.00</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<br>or Services | Date Received<br>(yyyy/mm/dd) | Value (\$) |
|------|--------------|-------------------------------------|-------------------------------|------------|
|------|--------------|-------------------------------------|-------------------------------|------------|

| Name         | Full Address | Description of Goods or Services | Date Received<br>(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)**      \$ 13,050.00 1B

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**Schedule 2 – Fundraising Events and Activities**

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**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)** = \$ \_\_\_\_\_

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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<br>Mississauga | Date (yyyy/mm/dd)<br>2023/03/24 |
|-----------------------------|---------------------------------|

**Contact Information**

|                                  |                             |                           |
|----------------------------------|-----------------------------|---------------------------|
| Last Name or Single Name<br>Syed | Given Name(s)<br>Abdus Sami | Licence Number<br>1-18473 |
|----------------------------------|-----------------------------|---------------------------|

## Address

|                          |                     |                                     |
|--------------------------|---------------------|-------------------------------------|
| Suite/Unit Number<br>200 | Street Number<br>48 | Street Name<br>Village Centre Place |
|--------------------------|---------------------|-------------------------------------|

|                             |                |                        |
|-----------------------------|----------------|------------------------|
| Municipality<br>Mississauga | Province<br>ON | Postal Code<br>L4Z 1V9 |
|-----------------------------|----------------|------------------------|

|                                  |                                       |
|----------------------------------|---------------------------------------|
| Telephone Number<br>905-273-5888 | Email Address<br>samisyedca@gmail.com |
|----------------------------------|---------------------------------------|

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

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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.



# S.A. Sami Professional Corporation

Chartered Professional Accountant

Tel: (905) 273 5888 ext:233 • Fax: 905 273 5999 • Email: samisedca@gmail.com

www.samicpa.ca

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## INDEPENDENT AUDITOR'S REPORT

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To the Office of the Clerk of the Corporation of Haldimand County,

### *Qualified Opinion*

I have audited the Statement of Campaign Period Income and Expenses, and the Calculation of surplus or deficit of Jake Vandendool, candidate, for the campaign period from August 05, 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 the accounting treatment prescribed by the Municipal Elections Act, 1996.

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 August 05 to December 31, 2022 and the determination of surplus or deficit and the disposition of surplus in accordance with the Municipal Elections Act, 1996.

### *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, my verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Jake Vandendool's campaign, and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Campaign in accordance with ethical requirements that are relevant to my audit of the financial statement in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### *Other Matter- Basis of Accounting and Restrictions on Distribution*

Without modifying our opinion, I draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require me 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 are solely for the information and use of Office of the Clerk of the Corporation of Haldimand County, 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.

### *The Candidate's responsibility for the Financial Statement*

The Candidate is responsible for the preparation and fair presentation of the Financial Statement in accordance with the accounting treatment prescribed in 2022 Candidate's Guide for Ontario Municipal Council and School Board Elections and the Municipal Elections Act, 1996, and for such internal control as he determines is necessary to enable the preparation of the Financial Statement that are free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the Campaign's financial reporting process.

(continues)

Independent Auditor's Report To the Office of the Clerk of the Corporation of Haldimand County,  
(continued)

*Auditor's Responsibilities for the Audit of the Financial Statement*

My objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 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.
- 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 Campaign's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

*S.A. Sami Professional Corporation*

Mississauga, Ontario  
March 24, 2023

CHARTERED PROFESSIONAL ACCOUNTANT  
Authorized to practise public accounting by  
the Chartered Professional Accountants of Ontario