

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 Kovac	Given Name(s) John
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Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 4
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Municipality
Mississauga

Spending Limit General \$46,383.00	Parties and Other Expressions of Appreciation \$4,638.31	Contribution Limit Contributions from Candidate and Spouse \$14,737.20
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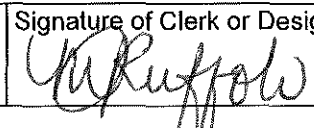
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, John Kovac, 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

2023/03/31
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 12:43pm	Initial of Candidate or Agent (if filed in person) JK.	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)	+ \$	28,271.25
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.	+ \$	

Total Campaign Income (Do not include loan)

= \$ 28,271.25 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)	+ \$	2,471.25
Advertising	+ \$	5,311.00
Brochures/flyers	+ \$	20,264.29
Signs (including sign deposit)	+ \$	
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	206.47
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 28,253.01 C2

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

1.	+ \$	
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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		+ \$	2,260.00	
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		+ \$	4.95	
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		= \$	2,264.95	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **30,517.96** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-2,246.71	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		= \$	-2,246.71	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	+ \$	5,300.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,471.25
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).	+ \$	20,500.00
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)	= \$	28,271.25 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 (\$)
Large signs	2018/08/01	various	240	2,040.00
Small signs for H wire frame	2018/08/01	various	125	431.25
Total				2,471.25

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 Appendix A			20,500.00	
Total			20,500.00	

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) \$ 20,500.00 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, Licensed Public Accountant

Municipality Mississauga	Date (yyyy/mm/dd) 2023/03/30
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Contact Information

Last Name or Single Name Johnson	Given Name(s) Harold G	Licence Number 1-17097
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Address

Suite/Unit Number 101	Street Number 6700	Street Name Century Avenue
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Municipality Mississauga	Province ON	Postal Code L5N 6A4
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Telephone Number 905-819-8035	Email Address harold@mbsplus.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.

APPENDIX A

First Name	Last Name	Street Address	City	Province	Postal Code	Contribution Amount	Date Received
John	Gallucci	15 Cranleigh Crt	Toronto	ON	M9A 3Y2	\$ 1,200.00	June 15, 2022
Domenic & Mary	Marciano	71 Gregory Scott Dr	Woodbridge	ON	L4H 1K7	\$ 1,000.00	August 12, 2022
George	Zeppieri	80 Costa Rd	Concord	ON	L4K 1N2	\$ 1,000.00	August 15, 2022
Roberto	Zeppieri	51 Marlene Crt	Woodbridge	ON	L4L 8L3	\$ 1,000.00	August 15, 2022
Ernesto	Rinomato	12 Edgevalley Dr	Toronto	ON	M9A 4N7	\$ 1,000.00	August 16, 2022
Tara	Rinomato	12 Edgevalley Dr	Toronto	ON	M9A 4N7	\$ 1,000.00	August 16, 2022
Dimitri	Andreopoulos	39 Kamploops Dr	North York	ON	M2J 3R7	\$ 350.00	September 13, 2022
Paul & Adele	Harris & Wilkinson	33-4165 Fieldgate Dr	Mississauga	ON	L4W 2M9	\$ 250.00	September 13, 2022
Rosana & Maurizio	Candido	2808-16 Brookers Lane	Etobicoke	ON	M8V 0A4	\$ 1,200.00	September 20, 2022
Nelson	Correia	12 Mossford Crt	Toronto	ON	M9B 5T4	\$ 1,200.00	September 20, 2022
Sally	Cosentino	6051 Edenwood Dr	Mississauga	ON	L5N 2Y6	\$ 1,200.00	September 21, 2022
Angela	Vigna	17 Romney Rd	Etobicoke	ON	M9A 4E9	\$ 1,200.00	September 27, 2022
Giovani	Vigna	17 Romney Rd	Etobicoke	ON	M9A 4E9	\$ 1,200.00	September 27, 2022
David	Hunwicks	55 Victor Ave	Toronto	ON	M4K 1A7	\$ 1,200.00	September 27, 2022
Pasquale	Sena	31 Tewsley Pl	Toronto	ON	M9P 1N6	\$ 1,200.00	September 28, 2022
Manning	Baker	200-88 Shepherd Ave W	Toronto	ON	M2N 1M5	\$ 1,200.00	September 30, 2022
Marc	Gallucci	15 Cranleigh Crt	Etobicoke	ON	M9A 3Y2	\$ 500.00	September 15, 2022
Stephanie	Babineau	26 Dixon Ave	Toronto	ON	M4L 1N3	\$ 1,200.00	September 30, 2022
Aldo & Rinna	Mammoliti	129 Villa Park Dr	Woodbridge	ON	L4L 4E7	\$ 1,200.00	October 4, 2022
John	Sorkolit	117-377 Burnhamthorpe Rd E	Mississauga	ON	L5A 3Y1	\$ 1,200.00	October 21, 2022
						\$	
						\$	20,500.00



CHARTERED PROFESSIONAL ACCOUNTANTS

ACCOUNTING · TAX · ADVISORY

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

To Ministry of Municipal Affairs:

We have undertaken a reasonable assurance engagement of the accompanying statement of Campaign Income and Expenses compliance included in the Ontario Ministry of Municipal Affairs – Auditor's Report Candidate – Form 4 of John Kovac, candidate at the election for the office of Councillor, City of Mississauga, during the period May 2, 2022 to December 31, 2022, with the reporting of contributions and or expenses with respect to the guidelines of the Municipal Elections Act, 1996 (Section 88.25).

Candidate's Responsibility

The Candidate is responsible for measuring and evaluating their compliance with the specified requirements of the Act and for preparing the Candidate's statement of compliance. The Candidate is also responsible for such internal control as the Candidate determines necessary to enable compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on management's statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, Attestation Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether management's statement is fairly stated, in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management's statement of the entity's compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement of management's statement, whether due to fraud or error, and involves obtaining evidence about management's statement.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the Candidate's compliance with the specified requirements set out in the Act is set out in Form 4.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of municipal campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, loan guarantees and other revenue and expenses.

Opinion

In our opinion, except for the possible effects of the matter described in the "Basis for Qualification" paragraph, the Candidate's Financial Statement – Auditor's Report Candidate - Form 4 for the period May 2, 2022 to December 31, 2022, is fairly stated, in all material respects.

Purpose of Statement

The Candidate's financial statement – Form 4 has been prepared to report to the Ministry of Municipal Affairs and Housing with the specified requirements established in the Municipal Elections Act, 1996 (Section 88.25). As a result, the Candidate's financial statement may not be suitable for another purpose.



Mississauga, Ontario
March 30, 2023

MBS Plus LLP
Chartered Professional Accountants
Licensed Public Accountants