

**Financial Statement - Auditor's Report  
Candidate - Form 4**
*Municipal Elections Act, 1996 (Section 88.25)*
**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 paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 7	0 5

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

- Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot	
Last Name or Single Name TURNER	Given Name(s) DANIEL SALVATORE ANTONIO
Office for which the candidate sought election LORD MAYOR	Ward name or no. (if any)
Municipality TOWN OF NIAGARA-ON-THE-LAKE	
Spending Limit - General \$ <del>18,954.00</del> 19,581	Spending Limit - Parties and Other Expressions of Appreciation \$

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

**Box B: Declaration**

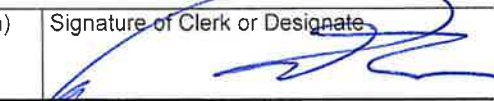
I, DANIEL SALVATORE ANTONIO TURNER, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2019/03/25

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2019/03/25	Time Filed 3:30 pm	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**

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**LOAN**

Name of bank or recognized lending institution \_\_\_\_\_

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	11,884.45
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>11,884.45 C1</b>

**EXPENSES** (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	_____
Advertising	+ \$	873.21
Brochures/flyers	+ \$	1,418.21
Signs (including sign deposit)	+ \$	7,258.54
Meetings hosted	+ \$	454.50
Office expenses incurred until voting day	+ \$	116.08
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	18.15
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. POSTAGE	+ \$	1,434.46
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>11,573.15 C2</b>

**EXPENSES****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>= \$</b>	<b>_____ C3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	300.00
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	+ \$	11.30
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.	+ \$	
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>311.30 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 11,884.45 C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	0.00 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
<b>Total (D1 - D2)</b>	<b>= \$</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	606.43
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>-606.43 D3</b>

If line D3 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	+ \$	<u>6,043.57</u>	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	<u>1,905.88</u>	
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>                    </u>	
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)			
• 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>3,835.00</u>	
<b>Less:</b> Contributions returned or payable to the contributor	- \$	<u>                    </u>	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	<u>                    </u>	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b><u>11,784.45</u></b>	<b>1A</b>

**Part II – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Kevin Conway	132 Prideaux, Niagara On The Lake, ON L0S 1J0	2018/08/29	1,200.00	
Sal DiPietro	6406 Emma Street, Niagara Falls, ON L2J 4H7	2018/08/29	300.00	
Joe Chiaramonte	6227 Monterey Ave, Niagara Falls, ON L2H 2A5	2018/09/18	300.00	
Antonina Chiaramonte	7839 Swan Street, Niagara Falls, ON L2H 2P8	2018/08/20	300.00	
Joe DiPietro	6379 Emma Street Niagara Falls, ON L2J 4H2	2018/08/27	100.00	
Pina Chiaramonte	253 East & West Line Niagara-On-The-Lake, ON L0S 1J0	2018/09/09	1,200.00	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b><u>3,400.00</u></b>

**Table 2: 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 \$
Tom Turner	241 East & West Line Niagara-On-The-Lake, ON	Food for barbeque meet and greet	2018/10/06	185.00
Rose Turner	241 East & West Line Niagara-On-The-Lake, ON	25 T-shirts @ \$10 each	2018/08/31	250.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>435.00</b>

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) **\$ 3,835.00 1B**

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

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
VistaPrint Business cards and mailing flyers	2018/10/11	1,418.21
Canada Post - postage to mail flyers	2018/10/15	434.46
wix.com - web page hosting	2018/10/13	53.21
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b>
		<b>1,905.88</b>

**Table 4: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>

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**Schedule 2 – Fundraising Events and Activities**

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**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

 Additional schedule(s) attached

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

	\$	_____	<b>2A</b>	
Number of tickets sold	X	_____	<b>2B</b>	
<b>Total Part I (2A X 2B) (include in Part 1 of Schedule 1)</b>				= \$ _____

**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
<b>Total Part II (include in Part 1 of Schedule 1)</b>			= \$ _____

**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
<b>Total Part III (include under Income in Box C)</b>			= \$ _____

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	
4. _____	+	\$ _____	
5. _____	+	\$ _____	
6. _____	+	\$ _____	
7. _____	+	\$ _____	
8. _____	+	\$ _____	
<b>Total Part IV Expenses (include under Expenses in Box C)</b>			= \$ _____

**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

St. Catharines, Ontario

Date (yyyy/mm/dd)

2019/03/27

**Contact Information**

Last Name or Single Name

Finucci

Given Name(s)

ANTHONY

Licence Number

3-30358

**Address**

Suite/Unit No.

B

Street No.

433

Street Name

St. Paul St.

Municipality

St. Catharines

Province

Ontario

Postal Code

L2R3N4

Telephone No. (including area code)

(905) 682-2406 x300

Email Address

afinucci@finuccipc.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

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.





**FINUCCI PORTER HETU**  
**Professional Corporation**  
**Licensed Public Accountant**

**Network Member Firm**  
**Porter Hetu International**

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St. Catharines, Ontario L2R 3N4  
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March 28, 2019

Re: Daniel Turner Municipal Election Campaign Income and Expenses for 2018 election

#### AUDITOR'S REPORT

I conducted my audit in accordance with generally accepted auditing standards in Canada. The scope of my audit included all of the campaign income and expenses of Daniel Turner who ran for mayor of the Town of Niagara-on-the-Lake.

In my opinion, the campaign income and expenses of Daniel Turner are complete and accurate and are free of any material misstatement.

Finucci Porter Hetu Professional Corporation  
Authorized to practice public accounting by the  
Chartered Professional Accountants of Ontario