

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 6

to

YYYY	MM	DD
2 0 2 2	1 1	3 0

- 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 Disero	Given Name(s) Betty	
Office for Which the Candidate Sought Election Lord Mayor	Ward Name or Number (if any)	
Municipality Niagara-on-the-Lake		
Spending Limit General \$21,186.70	Parties and Other Expressions of Appreciation \$	Contribution Limit Contributions from Candidate and Spouse \$

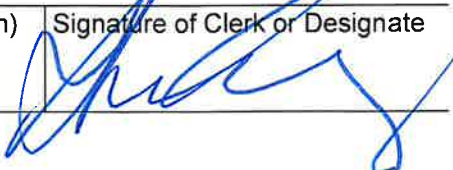
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Betty Disero, 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

2023/02/14
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/02/14</u>	Time Filed <u>11:08am</u>	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

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	28,450.00
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)

= \$ 28,450.00 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	+ \$	4,625.09
Brochures/flyers	+ \$	1,565.61
Signs (including sign deposit)	+ \$	8,788.70
Meetings hosted	+ \$	1,183.22
Office expenses incurred until voting day	+ \$	561.70
Phone and/or internet expenses incurred until voting day	+ \$	1,159.06
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	2,100.00
Bank charges incurred until voting day	+ \$	116.75
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Expenses subject to general spending limit

= \$ 20,100.13 C2

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

1. Food	+ \$	750.00
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	750.00 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)		+ \$	4,152.41
Office expenses incurred after voting day		+ \$	_____
Phone and/or internet expenses incurred after voting day		+ \$	345.38
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	21.50
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		= \$	7,344.29 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **28,194.42 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	255.58 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		= \$	105.58 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)	+ \$ 50.00
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).	+ \$ 8,000.00
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).	+ \$ 21,250.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ 1,000.00
	– \$
Total Amount of Contributions (record under Income in Box C)	= \$ 28,450.00 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 (\$)
Dena Broeders - food	2022/09/23	50.00
Total		50.00

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 (\$)
See list attached			21,250.00	1,000.00
Total			21,250.00	

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) \$ 21,250.00 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 Reception by invitation - no ticket price

Date of event/activity (yyyy/mm/dd) 2022/07/17

Part I – Ticket revenue

Admission charge (per person) \$ 0.00 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. Contributions 	+	\$	28,250.00 
2. _____	+	\$	_____
3. _____	+	\$	_____
4. _____	+	\$	_____
5. _____	+	\$	_____

Total Part II (include in Part I of Schedule 1) = \$ ~~28,250.00~~ 

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. Food	+	\$	1,327.21
2. Supplies	+	\$	988.35
3. Salaries - wait staff	+	\$	600.00
4. Alcohol - wine/beer	+	\$	1,236.85
5. _____	+	\$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ **4,152.41**

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 Niagara Falls	Date (yyyy/mm/dd) 2023/01/14
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Contact Information

Last Name or Single Name Letourneau	Given Name(s) Kevin	Licence Number 3-30396
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Address		
Suite/Unit Number	Street Number 3650	Street Name Portage Road

Municipality Niagara Falls	Province ON	Postal Code L2J 2K7
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Telephone Number 905-371-2300	Email Address kevinl@chpc.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.

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	Amount Received	Amount returned to Contributor
Helen Barberian	475 Regent St, Box 1753, NOTL	2022-06-30	\$ 150.00	
Donald Combe	89 Johnson Street, NOTL, LOS 1J0	2022-07-14	\$ 150.00	
Brian Crow	22 Wilberforce Street, NOTL	2022-07-02	\$ 150.00	
Duff Roman	38 Weatherstone Court	2022-07-14	\$ 150.00	
John Scott	522 Niagara Blvd	2022-07-07	\$ 100.00	
John Scott	522 Niagara Blvd	2022-09-04	\$ 50.00	
Galina and Andrei Arvinte	26 Delater Street, Ontario LOS 1J0	2022-07-05	\$ 200.00	
Patrick Devine	485 Butler St, NOTL	2022-06-30	\$ 200.00	
Barbara Hall	39 Amelia Street, Toronto, Ontario	2022-07-10	\$ 200.00	
Laurie Harley	24 James St, NOTL	2022-06-30	\$ 200.00	
David Hemmings	1 Shaws Lane, NOTL LOS 1J0	2022-06-30	\$ 200.00	
Margot Hickson (Ian Reece)	PO Box 178, 380 Johnson St NOTL	2022-06-20	\$ 200.00	
R Douglas Hunter	292 Gate Street Box 1616, NOTL	2202-07-16	\$ 200.00	
Jolanta Kudlats / "Janny" and Howard	Lyon's House B&B 8 Centre Street, Box 1285	2022-06-30	\$ 200.00	
Penny Milligan	389 Simcoe Street , NOTL LOS 1J0	2022-06-18	\$ 200.00	
Wanda Nord	15630 Niagara River Parkway, NOTL	2022-07-08	\$ 200.00	
Colin Patey	36 The Promenade, NOTL	2022-07-12	\$ 200.00	
Doug Phibbs	2 Elizabeth Street, NOTL, LOS 1J0	2022-06-30	\$ 200.00	
Marilyn and Paul Shepherd	66 King St, PO Box 145 NOTL	2022-08-06	\$ 200.00	
Victor Solomatenko	308 Centre St, PO Box 661, NOTL	2022-07-15	\$ 200.00	
Peter Tomlinson	33 Lombard St. 908, Toronto	2022-10-23	\$ 100.00	
Peter Tomlinson	33 Lombard St. 908, Toronto	2022-08-02	\$ 100.00	
Niki Walker	3 McFarland Gate, NOTL	2022-07-20	\$ 200.00	
Murray Weaver	726 King Street PO Box 421, NOTL, LOS 1J0	2022-07-08	\$ 200.00	
Viggo Zingenberg (Irene)	541 Victoria St, NOTL	2022-07-17	\$ 200.00	
Chris Brown	23 George Manor	2022-09-08	\$ 250.00	
Shaun Devlin	32 Vincent NOTL	2022-07-13	\$ 250.00	
Syrina Gatta	277 Ricardo Street, NOTL LOS 1J0	2022-06-28	\$ 250.00	
Cyrus Gatta	411 Victoria Street, NOTL, LOS 1J0	2022-06-30	\$ 250.00	
Kekoo Gatta	277 Ricardo Street, NOTL, LOS 1J0	2022-06-30	\$ 250.00	
Amanda Howe	353 William Street	2022-10-08	\$ 250.00	
Richard Stubbings (Heidi)	665 Rye Street , PO Box 1439 NOTL	2022-07-05	\$ 250.00	
Lorna Tregunno	15176 Niagara Parkway Niagara on the Lake, ON LOS1J0	2022-06-25	\$ 250.00	
Lynn Legallais	6831 Carmela Place , N F, L2J 4J4	2022-07-17	\$ 300.00	
Richard Nowena	10 James St Niagara On The Lake ON LOS 1J0	2022-09-05	\$ 300.00	
Rick Rigby	1385 York Road	2022-07-04	\$ 300.00	
Stephen Scordas	480 Butler Street	2022-07-14	\$ 300.00	
Carley Agnew	53 Princess St, Queenston LOS 1L0	2022-07-08	\$ 500.00	
Lise Andreana (Gerry)	671 Rye St, Box 1357, NOTL	2022-06-19	\$ 500.00	
Helen Arsenault	27 Paradise Grove, Virgil LOS 1T0	2022-06-30	\$ 500.00	
Greg Berti	285 Dorchester, NOTL	2022-09-20	\$ 500.00	
William Charnetski	226 Victoria Street, P.O. Box 226	2022-08-19	\$ 500.00	
Dale Gano	41 Worth Blvd, Thornhill	2022-07-17	\$ 500.00	
Nicki Iorio	186 Iva St, Welland	2022-07-06	\$ 500.00	
Val Koziol	551 Butler Street	2022-10-12	\$ 500.00	
Debi Pratt	36 Delater St, PO Box 269 NOTL	2022-06-23	\$ 500.00	
Robin Ridesic	69 Prideaux, NOTL	2022-07-06	\$ 500.00	
Laura and Fred Sentineal	115 Line One , NOTL, LOS 1J0	2022-07-17	\$ 500.00	
Greg Virelli	126 Johnson St, NOTL	2022-06-22	\$ 500.00	
Amir Waikel	253 Taylor Road, NOTL, LOS 1J0	2022-10-19	\$ 500.00	
Ed Werner	1122 Lakeshore Rd, PO Box 399 Virgil, ON	2022-08-14	\$ 500.00	
Barb Werner	1122 Lakeshore Rd, PO Box 399 Virgil, ON	2022-08-14	\$ 500.00	
Marlene Gallyot	Line 3 Road, Niagara on the Lake, Ontario	2022-07-31	\$ 300.00	
Marlene Gallyot	Line 3 Road, Niagara on the Lake, Ontario	2022-07-12	\$ 300.00	
ACK Architects	290 Glendale Ave. St. Catharines, ON L2T 2L3	2022-06-21	\$ 1,000.00	\$ 1,000.00
Michael Allen	3692 Matthews Dr, Niagara Falls	2022-06-21	\$ 1,000.00	
Dave Anthony (Trish)	Box 1953, 67 Ricardo St, NOTL	2022-07-06	\$ 1,200.00	
Bob and Diane Mavridis	8 McFarland NOTL	2022-07-17	\$ 1,200.00	
Blair McArthur	210 John Street East	2022-07-05	\$ 1,200.00	
TOTAL			\$ 21,250.00	\$ 1,000.00



Letourneau Hindo Professional Corporation, Chartered Professional Accountants

3650 Portage Road
Niagara Falls, Ontario L2J 2K7
Tel: 905-371-2300
Fax: 905-371-2344

INDEPENDENT AUDITOR'S REPORT

To the Town Clerk of the Town of Niagara on the Lake

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("the Statement") of Betty Disero ("candidate") 2022 Municipal Election Campaign for the period from May 1, 2022 to December 31, 2022. The Statement has been prepared by the candidate based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 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 about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation and fair presentation of the 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the 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 nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement - Auditor's Report Form 4 of Betty Disero 2022 Municipal Election Campaign for the period of May 1, 2022 to December 31, 2022 are prepared, in all material respects, in accordance with the financial reporting provision of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The financial statements are prepared to assist the candidate to meet the requirements of Section 88.25 of the Municipal Elections Act, 1996. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

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Letourneau Hindo Professional Corporation
Chartered Professional Accountants
Authorized to Practice Public Accounting
by the Chartered Professional Accountants of Ontario

Niagara Falls, Ontario
February 14, 2023