

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 7	1 4

 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 Burroughs	Given Name(s) Gary
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Office for Which the Candidate Sought Election Town Councillor	Ward Name or Number (if any)
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Municipality
Town of Niagara-on-the-Lake

Spending Limit General \$18,686.70	Parties and Other Expressions of Appreciation \$	Contribution Limit Contributions from Candidate and Spouse \$8,220.40
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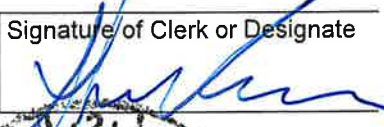
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Gary Burroughs, 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

March 30th 2023
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/30</u>	Time Filed <u>3:26 p.m.</u>	Initial of Candidate or Agent (if filed in person) <u>GB</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)	+ \$ 15,575.00
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)

= \$ 15,575.00 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

+ \$ 4,733.51

Brochures/flyers

+ \$ 326.49

Signs (including sign deposit)

+ \$ 5,363.43

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$ 215.69

Phone and/or internet expenses incurred until voting day

+ \$

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$

Bank charges incurred until voting day

+ \$ 37.05

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Gas + \$ 319.97

2. _____ + \$

3. _____ + \$

4. _____ + \$

5. _____ + \$

6. _____ + \$

Total Expenses subject to general spending limit = \$ 10,996.14 C2

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

1. _____ + \$

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		+ \$	1,356.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	293.80
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	668.87
Bank charges incurred after voting day		+ \$	45.95
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		= \$	2,364.62 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **13,360.76 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	2,214.24	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		= \$	2,214.24	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	+	\$	
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).	+	\$	1,075.00
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).	+	\$	14,500.00
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)	=	\$	15,575.00 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 (\$)
Ron Simkus	90 Riverbeach PO Box 1076, NOTL, ON, L0S 1J0	2022/08/29	150.00	
Alex Clarkson	184 Gage St. NOTL, ON, L0S 1J9	2022/08/29	250.00	
Alex Burroughs	629 Madison Ave. SW, Calgary, AB T2S 1J9	2022/08/29	500.00	
Joey Rigg	1381 East/West Line, NOTL, ON, L0S 1J0	2022/08/29	200.00	
Mr. & Mrs. Mark Weaton	224 Nassau St. PO Box 1524, NOTL, ON L0S 1J0	2022/09/02	500.00	
Bob Dingman/Marnie Collins	88 Princess St., NOTL, ON L0S 1J0	2022/09/02	1,200.00	
Mr. & Mrs. Paul Weiss	72 Shakespeare Ave. PO Box 631, NOTL, ON L0S 1J0	2022/09/02	1,200.00	
Mr. Roger Hughes	15261 Niagara Parkway, NOTL, ON, L0S 1L0	2022/09/02	500.00	
Mr. & Mrs. John Clappison	5 Rolland Rd. Toronto, ON, M4G 1V4	2022/09/02	1,200.00	
Nancy Lockhart	25 Oxbow Rd. Don Mills, ON, M3B 1Z9	2022/09/02	1,200.00	
Marylee O'Neill	392 Mississauga St., NOTL, ON, L0S 1J0	2022/09/07	400.00	
Sally Mitchell/Julian Tracchsel	215 Gage St. PO Box 848, NOTL, ON L0S 1J0	2022/09/09	500.00	
Andrea Douglas	1 Masefield Ave. St. Catharines, ON, L2N 5J1	2022/09/09	200.00	
Ed Werner	1125 Lakeshore Rd., NOTL, ON, L0S 1T0	2022/09/09	200.00	
Mr. & Mrs. Eltoft	Prideau St. NOTL, ON L0S 1J0	2022/09/12	200.00	
Mrs. Marilyn Shepherd	66 King St. NOTL, ON, L0S 1J0	2022/09/12	200.00	
Dr. Sirgay Sanger	115 Front St. NOTL, ON, L0S 1J0	2022/09/12	500.00	
Marylee O'Neill	392 Mississauga St. NOTL, ON, L0S 1J0	2022/09/13	500.00	
Ameer Wakil	23 Adelene Cres. St. Catharines, ON L2T 3C6	2022/09/22	500.00	
Chris Jennings	183 Queen St. NOTL, ON, L0S 1J0	2022/09/26	1,000.00	
Ted Garrett	PO Box 906 NOTL, ON, L0S 1J0	2022/10/03	200.00	
Joseph Racioppo	28 Confederation Dr. NOTL, ON, L0S 1J0	2022/10/14	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Donald Ziraldo	15468 Niagara Parkway, NOTL, L0S 1J0	2022/10/24	500.00	
Blair McArthur	John St. NOTL, ON L0S, 1J0	2022/10/24	1,000.00	
Joan Dereta	701-60 Montclair Ave, Toronto, ON M5P 1P7	2022/11/11	250.00	
Koel Loyer	434 Palmerston Blvd. Toronto, ON M6G 2N7	2022/11/15	250.00	
Total			14,500.00	

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) \$ 14,500.00 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
CPA, LPA

Municipality Niagara on the Lake	Date (yyyy/mm/dd) 2023/03/30
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Contact Information

Last Name or Single Name Durksen	Given Name(s) Victor	Licence Number 1-14198
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Address

Suite/Unit Number 1	Street Number	Street Name Henegan Rd.
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Municipality Niagara on the Lake	Province ON	Postal Code L0S 1T0
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Telephone Number 905-468-1659	Email Address vdurksen@bridgmananddurksen.com
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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.

INDEPENDENT AUDITOR'S REPORT

To Gary Burroughs and the Town of Niagara-on-the-Lake,

Qualified Opinion

We have audited the Auditor's Report Candidate - Form 4 of Gary Burroughs (the Candidate), which comprises the Form 4 statement of campaign income and expenses, a calculation of surplus or deficit, and other relevant supporting schedules as per the Municipal Elections Act, 1996 (Section 88).

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Form 4 is prepared fairly, in all material respects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 (Section 88).

Basis for Qualified Opinion

The Candidate derives revenue from campaign contributions, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to contributions, and calculation of surplus or deficit for the period ending December 31, 2022.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Form 4* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the form 4 report in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter - Financial Reporting Framework and Restriction on Use

Without modifying our opinion, we draw attention to the fact that the Form 4 has been prepared in accordance with the reporting provisions of the Municipal Elections Act, 1996 (Section 88). As a result, our report and Form 4 should not be used by any parties other than the Candidate and the Town of Niagara-on-the-Lake.

Other Information

Our opinion on the Form 4 does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Form 4, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Form 4 or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Candidate for the Form 4 Report

Management is responsible for the preparation and fair presentation of the Form 4 in accordance with Municipal Elections Act, 1996 (Section 88), and for such internal control as management determines is necessary to enable the preparation of the Form 4 that are free from material misstatement, whether due to fraud or error.

In preparing the Form 4, the Candidate is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Candidate is responsible for overseeing the financial reporting process; including determining that the applicable financial reporting framework is an acceptable basis for the preparation of the Form 4 Report.

Auditor's Responsibilities for the Audit of the Form 4 Report

Our objectives are to obtain reasonable assurance about whether the Form 4 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 the Form 4. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Form 4, 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 our 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Form 4, including the disclosures, and whether the Form 4 report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. Catharines, Ontario
March 30, 2019

Bridgman and Ourksen
**CHARTERED PROFESSIONAL ACCOUNTANTS
PROFESSIONAL CORPORATION**
Authorized to practise public accounting by
the Chartered Professional Accountants of Ontario