

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	1 1

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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
Zalepa

Given Name(s)
Gary

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
\$2,118.67

Contribution Limit
Contributions from Candidate and Spouse
\$10,720.40


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

Box B: Declaration

I, Gary Zalepa, 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

2023/03/30
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023-03-30</u>	Time Filed <u>9:42</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate <u>D Delvecchio</u>
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Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 20,484.76	see Note *
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	see Note *
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
Total Campaign Income (Do not include loan)		= \$ 20,484.76 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)	\$	see Note *
Advertising	\$ 9,977.79	
Brochures/flyers	\$ 452.00	
Signs (including sign deposit)	\$ 6,639.01	
Meetings hosted	\$ 175.00	
Office expenses incurred until voting day	\$ 132.30	
Phone and/or internet expenses incurred until voting day	\$	
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	
Bank charges incurred until voting day	\$ 35.00	
Interest charged on loan until voting day	\$	
Other (provide full details)		
1. Kick Off Event	+ \$ 619.99	
Total Expenses subject to general spending limit	\$ 18,031.09	C2

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

1. Thank You Evening	+ \$ 1,293.67	
Total Expenses subject to spending limit for parties and other expressions of appreciation	\$ 1,293.67	C3

3. Expenses not subject to spending limits

Accounting and audit	\$ 1,130.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$	see Note *
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	\$ 30.00	
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. _____	+	\$	_____
Other (provide full details)			
1. _____	+	\$	_____
Total Expenses not subject to spending limits		\$	1,160.00 C4
Total Campaign Expenses (C2 + C3 + C4)			= \$ 20,484.76 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+	\$	_____	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			= \$ 0	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	+ \$ 203.68
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ see Note *
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>\$ 1,587.10</u>
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).	<u>\$ 19,093.98 see Note *</u>
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	<u>- \$ 400.00</u>
Total Amount of Contributions (record under Income in Box C)	<u>= \$ 20,484.76 1A</u>

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 (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)

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. _____ + \$ _____

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. _____ + \$ _____

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1. _____ + \$ _____

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 (CPA), Licensed Public Accountant (LPA)

Municipality Niagara-on-the-Lake	Date (yyyy/mm/dd) 2023/03/27
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Contact Information

Last Name or Single Name Weier	Given Name(s) Robert	Licence Number 1-17150
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Address

Suite/Unit Number	Street Number 1567	Street Name Highway 55	Province Ontario	Postal Code L0S 1T0
Municipality Virgil	Telephone Number 905-468-7836			Email Address robw@crawfordss.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.

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 or Paid to Clerk (\$)
Walter Douglas Rempel	607 King Street, Unit 1, Niagara on the Lake ON L0S 1J0	07-Jun-22	750.00	-
Rick Sherk	383 Gate Street, Niagara on the Lake ON L0S 1J0	21-Jul-22	500.00	-
Josh Wiwcharyk	3 McFarland Gate, Niagara on the Lake ON L0S 1J0	30-Jul-22	200.00	-
Steven Watson	Rural Route 4, 1085 Concession 7, Niagara on the Lake ON L0S 1J0	07-Aug-22	750.00	-
George Lepp	2059 Creek Road, Bx 6, Virgil ON L0S 1T0	21-Jul-22	1,100.00	-
Edward J Plut	19 Ridgeview Crescent, St. Davids ON L0S 1J1	09-Aug-22	200.00	-
Fabien Lovanger	1234 Lakeshore Rd, Niagara on the Lake ON L0S 1J0	09-Aug-22	500.00	-
Bill Hope	204 Line 7 RR4, Niagara on the Lake ON L0S 1J0	08-Aug-22	200.00	-
Ken Petrunick	370 Line 5 Rd RR4, Niagara on the Lake ON L0S 1J0	10-Aug-22	500.00	-
Carolyne Baum	15 Loretta Drive, Virgil ON L0S 1T0	09-Aug-22	500.00	-
James Reschke	7 Grange Cres, Niagara on the Lake ON L0S 1J0	13-Aug-22	250.00	-
David W Dick	1782 Four Mile Creek Rd, Niagara on the Lake ON L0S 1J0	13-Aug-22	200.00	-
Brian P Schmidt	18 Squires Gate, St. Catharines ON L2P 3W2	13-Aug-22	500.00	-
Waldy Wall	679 Lincoln Ave RR 4, Niagara on the Lake ON L0S 1J0	12-Aug-22	500.00	-
Alfred Dyck	365 Four Mile Creek Rd, PO Box 40, St. Davids ON L0S 1P0	10-Aug-22	750.00	-
Robert Weier	1859 Wagg Rd, Niagara on the Lake ON L0S 1J0	19-Aug-22	250.00	-
Maria Rapone	217 Conc 5, Niagara on the Lake ON L0S 1J1	15-Aug-22	500.00	-
Lloyd Redekopp	1536 Four Mile Creek Rd, PO Box 188 Virgil ON L0S 1T0	22-Aug-22	500.00	-
Klaus W. Reif	RR1, 15608 Niagara Pkwy, Niagara on the Lake ON L0S 1J0	23-Aug-22	500.00	-
Barbara Penteluke	734 Charlotte Street, Niagara on the Lake ON L0S 1J0	26-Aug-22	300.00	-
Karen Falk	18 Lorraine St, Box 668, Virgil ON L0S 1T0	25-Aug-22	500.00	-
Cynthia Loforti	72 Hunter Rd, Niagara on the Lake ON L0S 1J0	24-Aug-22	300.00	-

Katherine Yerich	1014 Queenston Rd, Niagara on the Lake ON L0S 1J0	29-Aug-22	400.00	-
Peter Warrack	556 King St, Unit 17, Niagara on the Lake ON L0S 1J0	29-Aug-22	750.00	-
Alison L Fratangelo	649 Charlotte Street, Box 643, Niagara on the Lake ON L0S 1J0	30-Aug-22	900.00	-
Nancy M Vanderzalm	418 Lakeshore Rd, Niagara on the Lake ON L0S 1J0	04-Sep-22	200.00	-
Lorraine Zalepa	15 Crimson Drive, Box 623 St Davids ON L0S 1P0	08-Sep-22	900.00	-
Gregory Berti	285 Dorchester St, PO Box 645, Niagara on the Lake ON L0S 1J0	20-Sep-22	500.00	-
Peter Stavropoulos	2479 Dorchester Rd, Niagara Falls ON L2J 2Y9	20-Sep-22	1,000.00	-
Michael Colaneri Jr	2080 Catharine Cres, Niagara Falls ON L2J 4L6	28-Sep-22	1,000.00	-
Jane Kierans	6 Settlers Court, PO Box 841, Niagara on the Lake ON L0S 1J0	30-Sep-22	500.00	-
Luciano Puglisi	RR#2, 925 Line 2, Niagara on the Lake ON L0S 1J0	21-Sep-22	500.00	-
Frank Racioppo	28 Confederation Dr, RR#3, Niagara on the Lake ON L0S 1J0	13-Oct-22	1,200.00	-
CIBC Spring Cash Back	Ineligible contribution	04-Oct-22	400.00	400.00
TOTAL			\$ 18,500.00	\$ 400.00

Part III - Contributions Exceeding \$100 per Contributor - Individuals Other Than Candidate or Spouse
Table 4: Contributions in Goods or Services from Individuals Other Than Candidate or Spouse

Name	Full Address	Description of Goods or Services	Date Received	Value (\$)
Alison L Fratangelo	649 Charlotte Street, Box 643, Niagara on the Lake ON L0S 1J0	Event space for Kick Off and Thank You Evening events, in addition to marketing paid for by donor	30-Aug-22	198.48
Megan Vanderlee	496 Mississagua Street, Niagara on the Lake ON L0S 1J0	Discount received on Thank You advertisement	27-Oct-22	395.50
			TOTAL	\$ 593.98



**CRAWFORD
SMITH &
SWALLOW**

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INDEPENDENT AUDITORS' REPORT

To: The Town Clerk of the Town of Niagara-on-the-Lake re Gary Zalepa Campaign.

Qualified Opinion

We have audited the accompanying Financial Statement – Auditor’s Report Candidate – Form 4 for candidacy of Gary Zalepa (the “financial statement”) for the campaign period from May 11, 2022 to January 3, 2023 relating to the Town of Niagara-on-the-Lake Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement is prepared, in all material respects in accordance with the reporting provision of Section 88 of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions 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 were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses and the campaign surplus/deficit.

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 financial statement section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provided a basis for our qualified opinion.

Restriction on Use

The financial statement is prepared to assist the candidate and the town clerk to comply with the Municipal Elections Act, 1996. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the candidate and the town clerk and should not be used by parties other than the candidate or the town clerk.

Candidate's Responsibilities for the Financial Statement

The candidate is responsible for the preparation of the Financial Statement in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements 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. Misstatement 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 decision of users taken on the basis of this financial statement. 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 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 disclosure made by the candidate.

We communicate with those 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.

This report is intended solely for use by the Town Clerk of Niagara-on-the-Lake and should not be used by other parties.



Niagara-on-the-Lake, Ontario
March 27, 2023

CRAWFORD SMITH & SWALLOW
CHARTERED PROFESSIONAL ACCOUNTANTS LLP
LICENSED PUBLIC ACCOUNTANTS