



Financial Statement - Auditor's Report Form 4

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2 0 1 4 | 0 6 | 2 4 to 2 0 1 4 | 1 2 | 3 1

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

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot
Last Name: REDEKOP, Given Name(s): WAYNE H
Name of office for which the candidate sought election: MAYOR, Ward name or no. (if any):
Name of Municipality: FORT ERIE
Spending limit issued by clerk: \$ 27,733.40

I did not accept any contributions or incur any expenses other than the nomination fee. (Complete Box A and B only)

Box B: Declaration

I, WAYNE H REDEKOP, a candidate in the municipality of FORT ERIE, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner) in the TOWN of FORT ERIE on (yyyy/mm/dd) 2015/03/24
Signature of Clerk or Commissioner

Signature of Candidate

Date Filed in the Clerk's Office (yyyy/mm/dd)

RECEIVED

MAR 24 2015

LEGAL & LEGISLATIVE TOWN OF FORT ERIE

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)	+ \$	27,051.51
Refund of nomination filing fee	+ \$	200.00
Sign deposit refund	+ \$	
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	5.00
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. EXCHANGE GAIN ON USD DONATION	+ \$	0.57
2. _____	+ \$	
3. _____	+ \$	
Total Campaign Income (Do not include loan)	= \$	27,257.08 C1

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

Nomination filing fee	+ \$	200.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	337.50
Advertising	+ \$	9,437.42
Brochures/flyers	+ \$	2,576.40
Signs (including sign deposit)	+ \$	8,243.10
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	800.59
Phone and/or Internet expenses incurred until voting day	+ \$	537.14
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	67.39
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. INSURANCE	+ \$	891.00
2. RENT	+ \$	2,185.42
3. GAS EXPENSE RE: CANVASSING	+ \$	40.00
Total Expenses subject to spending limit	= \$	25,315.96 C2

Expenses not subject to spending limit

Accounting and audit	+ \$	1,977.50
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	113.00
Voting day party/appreciation notices	+ \$	1,305.12
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	+ \$	6.00
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. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
Total Expenses not subject to spending limit	= \$	3,401.62 C3

Total Campaign Expenses (C2 + C3)**= \$ 28,717.58 C4**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>-1,460.50</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$		D2
Total (D1 – D2)	= \$	<u>-1,460.50</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	<u>-1,460.50</u>	D3

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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	9,049.01

Table 3: 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	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity CANDIDACY ANNOUNCEMENT - ITALIAN HALL, FORT ERIE

Date of event/activity (yyyy/mm/dd) 2014/06/24

Part I – Ticket Revenue

Admission charge (per person)

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

+ \$ _____ 2A

Number of tickets sold

X _____ 2B

Total Ticket Revenue (2A X 2B) (Include in 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 Revenue (include in Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. <u>BILL CHIP</u>	+ \$ _____ 5.00
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____

Total Part III Revenue (include in Box C)

= \$ 5.00

Part IV – Expenses related to fundraising event or activity (provide details)

1. <u>ITALIAN HALL</u>	+ \$ _____ 113.00
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
7. _____	+ \$ _____
8. _____	+ \$ _____

Total Part IV Expenses (include in Box C)

= \$ 113.00

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CRAWFORD, SMITH & SWALLOW CHARTERED PROFESSIONAL ACCOUNTANTS

Municipality

ST. CATHARINES

Date (yyyy/mm/dd)

2015/01/14

Contact Information

Last Name

TEIBERT

First Name

JOHN

Licence Number

1-12407

Address

Suite/Unit No.

Street No.

531

Street Name

LAKE STREET

City/Town

ST. CATHARINES

Province

ON

Postal Code

L2N 4H6

Telephone No. (including area code)

905 937-2100

ext.

Fax No.

905 937-7363

Email Address

JOHN@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 78 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.

	A	B	C	D	E	F	G	H	I	
1	Name	Contact	Street 1	Street 2	City	Province	Postal Code	Country	Date of Last Revenue	YTD Reve
2	DAVID GELLMAN C.A. CORP'T		1563 NIAGARA PARKWAY		FORT ERIE	ON	LA 5M4		2014-09-29	300.0
3	TANYA STROUD		3704 CONCORD AVENUE		CRYSTAL BEACH	ON	L0S 1B0		2014-09-03	200.0
4	LENCHYSHYN, KENNETH		RR1 - 2758 HOLLAND RD		FONTHILL	ON	L0S 1E6	CANADA	2014-07-15	750.0
5										
6	1760013 ONTARIO LTD		1219 SUNSET DRIVE		FORT ERIE	ON	L2A 5M4	CANADA	2014-09-19	500.0
7	750125 ONTARIO LTD		129 NIAGARA BLVD		FORT ERIE	ON	L2A 3G6	CANADA	2014-10-23	750.0
8	AEROGUTTER INC		545 INDUSTRIAL DRIVE		FORT ERIE	ON	L2A 5M4	CANADA	2014-07-19	749.0
9	ANGELS, DOREEN		905 DAYTONA DRIVE		FORT ERIE	ON	L2A 4Z7		2014-06-24	100.0
10	ASHWORTH HOLDINGS		1218 GARRISON ROAD		FORT ERIE	ON	L2A 1P1	CANADA	2014-07-15	200.0
11	ASHWORTH, ELIZABETH		UNIT 12, 630 ALBERT ST	WELLINGTON COURT	FORT ERIE	ON	L2A 5T8	CANADA	2014-07-15	100.0
12	ASHWORTH, WAYNE		630 ALBERT ST	UNIT 12	FORT ERIE	ON	L2A 6R7	CANADA	2014-07-15	100.0
13	ATTAR METALS INC		6290 NETHERHARD ROAD		FORT ERIE	ON	L5T 1B7	CANADA	2014-09-19	750.0
14	BILL'S TOYOTA SALES		925 GARRISON ROAD		FORT ERIE	ON	L2A 1N6	CANADA	2014-09-10	500.0
15	BRYSON, PAULINE		4023 REBSTOCK RD		FORT ERIE	ON	L0S 1B0	CANADA	2014-09-29	100.0
16	CENTURY 21 REALTY LTD		R ZANATTA / E PILATO	225 GARRISON ROAD	FORT ERIE	ON	L2A 1M8	CANADA	2014-09-19	500.0
17	DANIELS, PENNY		1133 BENNER AVE		FORT ERIE	ON	L2A 4N8		2014-06-24	500.0
18	DAVID HURREN - BARRISTER & SOLICITOR		948 GARRISON ROAD		FORT ERIE	ON	L2A 1N8	CANADA	2014-10-22	200.0
19	DENHAM, JACKIE		21 ADLAIDE ST		FORT ERIE	ON	L2A 5K5	CANADA	2014-08-22	300.0

	A	B	C	D	E	F	G	H	I	
20	DOORNEKAMP, RAYMOND		25 DUFFERIN STREET		FORT ERIE	ON	L2A 2T4	CANADA	2014-08-22	100.0
21	DR FRANCIS DUBE OPTOMETRY		4 - 1264 GARRISON RD		FORT ERIE	ON	L2A 1P1	CANADA	2014-09-29	100.0
22	DR MICHAEL CSANADI			238 BERTIE STREET	FORT ERIE	ON	L2A 1Z3	CANADA	2014-08-17	750.0
23	FARADAY, DENISE AND GREGORY		524 LAKEVIEW ROAD		FORT ERIE	ON	L2A 4W6	CANADA	2014-08-28	250.0
24	FILIPOWICZ, ROBERT AND GREG		277 CAIRNS CRESCENT		FORT ERIE	ON	L2A 5M4	CANADA	2014-09-19	500.0
25	FORT ERIE INVESTMENTS LTD		512 LAKESHORE ROAD		FORT ERIE	ON	L2A 1B5	CANADA	2014-10-15	100.0
26	FREDERICK W JOHNSON LTD		38 PRINCESS STREET		FORT ERIE	ON	L2A 1V6	CANADA	2014-10-05	300.0
27	GEORGE, MICHAEL		362 MATHER BLVD		FORT ERIE	ON	L2A 4B4	CANADA	2014-07-15	500.0
28	GIRDLESTON BROKERAGE LTD		17 QUEEN STREET		FORT ERIE	ON	L2A 1T6	CANADA	2014-09-10	100.0
29	GLENNY INSURANCE BROKER LTD		177 NIAGARA BLVD		FORT ERIE	ON	L2A 3G7	CANADA	2014-09-19	250.0
30	GLENNY, ELIZABETH		1457 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-09-29	100.0
31	GLYNN, BRIDGET M		896 FERNDAL AVE		FORT ERIE	ON	L2A 5E3	CANADA	2014-09-07	500.0
32	GOODRIDGE, RONALD AND LYNDA		219 EMERICK AVE		FORT ERIE	ON	L2A 2W4	CANADA	2014-09-07	150.0
33	GORHAM, RICHARD		930 EDGEMERE ROAD		FORT ERIE	ON	L2A 1A8	CANADA	2014-10-27	100.0
34	GRIMALDI, MICHAEL		30 MOHAWK POINT ROAD		FORT ERIE	ON	N0A 1K0	CANADA	2014-10-27	100.0
35	HAGAN, KENNETH		31 DODDS CRT		FORT ERIE	ON	L2A 5Z2	CANADA	2014-09-29	200.0
36	HANNAH, SUSAN		1609 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-07-08	100.0
37	HANSPORTS LTD		1609 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-10-19	250.0
38	HECKMAN, ROBERT & CHARLENE		158 MURRAY STREET		FORT ERIE	ON	L2A 2B2	CANADA	2014-10-19	300.0
39	HUTTON, DAVID AND BARBARA		13 FINDLAY CRES		FORT ERIE	ON	L2A 1W1	CANADA	2014-10-05	100.0
40	IANNIELLO, FRANK		178 LAKESHORT		FORT ERIE	ON	L2A 1B2	CANADA	2014-08-22	250.0

	A	B	C	D	E	F	G	H	I	
41	LAFRANCA, EUGENE AND PAMELA		944 CONCESSION ROAD		FORT ERIE	ON	L2A 6B8	CANADA	2014-08- 17	100.0
42	LEA, JOYCE		PO BOX 1085	687 DAYTONA DRIVE	FORT ERIE	ON	L2A 5N8	CANADA	2014-07- 15	750.0
43	LEARN, ROBERT J		67 LAKESHORE ROAD		FORT ERIE	ON	L2A 1B7	CANADA	2014-09- 19	100.0
44	MACORETTA, RENA		771 FERNDALE		FORT ERIE	ON	L2A 5E1	CANADA	2014-10- 27	200.0
45	MACPHERSON, BRUCE		1211 PETTIT ROAD		FORT ERIE	ON	L2A 5A3	CANADA	2014-08- 28	700.0
46	MADDOX, CECILE		13 MADISON STREET		FORT ERIE	ON	L2A 3Z7	CANADA	2014-06- 30	100.0
47	MILLER, CHERYL AND WILLIAM		2045 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-09- 19	200.0
48	MILLER, VIRGINIA		2074 LAUR ROAD	RR1	FORT ERIE	ON	L2A 5M4	CANADA	2014-07- 15	150.0
49	MOON, DONALD AND NANCY		505 DAYTONA DRIVE		FORT ERIE	ON	L2A 4Z1	CANADA	2014-09- 07	100.0
50	PALUMBO, JOHN AND CYNTHIA		1909 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-10- 05	150.0
51	PASCIA, SAM		1583 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-08- 22	250.0
52	RANKIE HOLDINGS		697 LAKESHORE RD		FORT ERIE	ON	L2A 1B8	CANADA	2014-09- 07	250.0
53	REDEKOP, KYLIE		1553 FRENCHMAN'S LANE		FORT ERIE	ON	L2A 5M4	CANADA	2014-07- 25	250.0
54	REDEKOP, LINDSAY		1553 FRENCHMAN'S LANE		FORT ERIE	ON	L2A 5M4	CANADA	2014-10- 05	150.0
55	REDEKOP, WAYNE		1553 FRENCHMANS LANE		FORT ERIE	ON	L2A 5M4	CANADA	2014-07- 25	2,000.0
56	REID, WILLIAM		227 WALDEN BLVD		FORT ERIE	ON	L2A 1R7		2014-10- 22	200.0
57	REINHART, DAVID AND HAZEL		122 BATTERY STREET		FORT ERIE	ON	L2A 3L6	CANADA	2014-09- 07	150.0
58	RICHARD S HALINDA - LAW CORP		1222 GARRISON ROAD		FORT ERIE	ON	L2A 1P1	CANADA	2014-09- 19	200.0
59	RODWAY, MARGARET		1131 NIAGARA PARKWAY		FORT ERIE	ON	L2A 5M4	CANADA	2014-09- 07	100.0
60	ROYAL CUSTOMS BROKERS		PO BOX 1117		FORT ERIE	ON	L2A 5N9	CANADA	2014-09- 19	250.0

	A	B	C	D	E	F	G	H	I	
61	SEEBACH, GERALD		307 EMERICK AVE		FORT ERIE	ON	L2A 2W6	CANADA	2014-09- 19	100.0
62	VASSALO, RAYMOND		660 ALBERT STREET	UNIT 14	FORT ERIE	ON	L2A 0A1	CANADA	2014-09- 07	100.0
63	Weinmann Electric		211 Courtwright Street		FORT ERIE	ON	L2A 2R9	CANADA	2014-08- 25	750.0
64	WILKINSON, RICK		LOWER 516 LAKESHORE ROAD		FORT ERIE	ON	L2A 1B5	CANADA	2014-10- 15	100.0
65	Yoke-Niagara		PO Box 25		FORT ERIE	ON	L2A 5M4	CANADA	2014-06- 24	750.0
66										
67	1340258 ONTARIO INC		WARREN WOODS SUBDIVISION	7595 BROWN ROAD	NIAGARA FALLS	ON	L2E 6S5	CANADA	2014-10- 09	750.0
68	OLM, FRANK		290 WELLINGTON STREET		PORT COLBORNE	ON	L3K 2K3	CANADA	2014-10- 23	100.0
69	SUESS, CAROL AND TERRY		59 MICHAEL DR S		PORT COLBORNE	ON	L3K 3C3	CANADA	2014-09- 10	500.0
70	ATHOE, MERILYN		2846 OZARK TRAIL		RIDGEWAY	ON	L0S 1N0		2014-06- 24	100.0
71	COOK, AINSLIE R		4787 MICHENER ROAD		RIDGEWAY	ON	L0S 1N0	CANADA	2014-10- 05	750.0
72	CRESCENT CORNER LTD		3500 NIGH ROAD		RIDGEWAY	ON	L0S 1N0	CANADA	2014-07- 19	250.0
73	MCLAUGHLIN, E. ANN		3639 REBSTOCK ROAD		RIDGEWAY	ON	L0S 1N0	CANADA	2014-08- 17	100.0
74	MERRITT, SUSAN		4870 KENDRICK LANE		RIDGEWAY	ON	L0S1N0	CANADA	2014-10- 19	250.0
75	MIRRLEES, PAUL		457 WINDMILL ST		RIDGEWAY	ON	L0S 1N0	CANADA	2014-09- 10	300.0
76	PERHAM, PETER		3544 ALGONQUIN DRIVE		RIDGEWAY	ON	L0S 1N0	CANADA	2014-08- 22	100.0
77	PHIBBS, JIM AND STEPHANIE		711 GORHAM ROAD		RIDGEWAY	ON	L0S 1N0	CANADA	2014-09- 07	300.0
78	SKERRETT, GARRY AND MARGARETA		PO BOX 25		RIDGEWAY	ON	L0S 1N0	CANADA	2014-10- 09	100.0
79	STECKLEY, MARTHA AND JEFFREY		493 GLENWOOD DR		RIDGEWAY	ON	L0S 1N0	CANADA	2014-09- 22	200.0
80	WILLIAMS, CAMEROM		4870 KENDRICK LANE		RIDGEWAY	ON	L0S 1N0	CANADA	2014-10- 19	250.0
81	BEATTIES BASICS		PO BOX 3056		ST CATHARINES	ON	L2R 7R3	CANADA	2014-10- 09	500.0

	A	B	C	D	E	F	G	H	I	J
82	DAVIES, PHILLIP		3644 HILL STREET		STEVENSVILLE	ON	L0S 1S0	CANADA	2014-09- 07	750.0
83	GEORGE, LUANNA		3815 NIAGARA RIVER PARKWAY		STEVENSVILLE	ON	L0S 1S0	CANADA	2014-10- 27	210.0
84										

Sheet1

Sheet2

Sheet3

*crawford
smith &
swallow*

WAYNE REDEKOP 2014 MUNICIPAL ELECTION CAMPAIGN



INDEPENDENT AUDITORS' REPORT

To Wayne Redekop for submission to the clerk with whom the nomination was filed, in accordance with section 78 of the *Municipal Elections Act, 1996*

We have audited the accompanying Financial Statement - Auditor's Report Form 4 (the "Statement") of the Wayne Redekop 2014 Municipal Election Campaign for the period of June 24, 2014 to December 31, 2014.

This Statement has been prepared by the candidate based on the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

The Candidate's Responsibility for the Statement

The candidate is responsible for the preparation of the Statement in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing and for such internal controls as the candidate determines necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' 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 ethical requirements, and plan and perform the audit to obtain reasonable assurance 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 auditors consider internal control relevant to the candidate's preparation 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 internal controls. 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

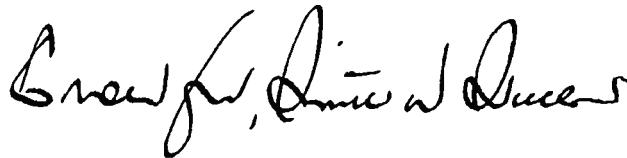
Due to the inherent nature of the transactions of municipal election campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the campaign's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

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 Part 4 of the Wayne Redekop 2014 Municipal Election Campaign for the period of June 24, 2014 to December 31, 2014, is prepared, in all material respects, in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

Basis of Accounting

Without modifying our opinion, we draw attention to the fact that the Statement has been prepared in accordance with the accounting treatment prescribed by section 78 of the *Municipal Elections Act, 1996*. The Statement is prepared to assist the candidate to meet the requirements of section 78 of the *Municipal Elections Act, 1996*. As a result, the Statement may not be suitable for another purpose.



St. Catharines, Ontario
January 14, 2015

CRAWFORD, SMITH AND SWALLOW
CHARTERED ACCOUNTANTS LLP

LICENSED PUBLIC ACCOUNTANTS