

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	1 6

 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

REDEKOP

Given Name(s)

WAYNE H

Office for which the candidate sought election

MAYOR

Ward name or no. (if any)

Municipality

FORT ERIE

Spending Limit - General

\$ 27,773.40


Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,773.34

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

Box B: Declaration

I, WAYNE H REDEKOP, 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

2019/03/22
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/22

Time Filed

1:25pm

Initial of Candidate or Agent (if filed in person)

WR

Signature of Clerk or Designate



Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution N/A
 Amount borrowed \$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	24,030.00
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. _____	+ \$	
Total Campaign Income (Do not include loan)	\$	24,030.00 C1

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	+ \$	5,328.09
Brochures/flyers	+ \$	3,011.64
Signs (including sign deposit)	+ \$	5,864.13
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	5,202.72
Phone and/or internet expenses incurred until voting day	+ \$	620.90
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	0.60
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. LIABILITY INSURANCE	+ \$	756.00
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	\$	20,784.08 C2

EXPENSES**Expenses subject to spending limit for parties and other expressions of appreciation**

1. POST ELECTION PARTY	+ \$	581.21
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	\$	581.21 C3

Expenses not subject to spending limits

Accounting and audit	+ \$	2,203.50	
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	+ \$	26.00	
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. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	\$	2,229.50	C4

Total Campaign Expenses (C2 + C3 + C4)

\$ 23,594.79 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	435.21	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	\$	435.21	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	435.21	
Surplus (or deficit) for the campaign	\$	0	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 is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	2,500.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$		
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).	\$	30.00	
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).	\$	21,500.00	
Less: Contributions returned 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)	\$	24,030.00	1A

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
SEE SUPPLEMENTARY ATTACHMENT			21,300.00	
Total			21,300.00	

Additional information is listed on separate supplementary attachment

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 \$
GEOFF GEORGE	3815 NIAGARA RIVER PKWY, STEVENSVILLE, ON, L0S 1S0	COMPUTER EQUIPMENT	2018/08/01	200.00
			Total	200.00

Additional information is listed on separate supplementary attachment

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) **\$ 21,500.00 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 \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
N/A		

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	Total	

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 \$
N/A				
<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 N/A

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)

Number of tickets sold

\$ _____ 2A
X _____ 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

\$ _____ **0**

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. _____ + \$ _____

Total Part II (include in Part 1 of Schedule 1)

\$ _____

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. _____ + \$ _____

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. _____ + \$ _____
6. _____ + \$ _____
7. _____ + \$ _____
8. _____ + \$ _____

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, LICENSED PUBLIC ACCOUNTANT

Municipality

ST. CATHARINES

Date (yyyy/mm/dd)

Contact Information

Last Name or Single Name

TEIBERT

Given Name(s)

JOHN

Licence Number

1-12407

Address

Suite/Unit No.

400

Street No.

43

Street Name

CHURCH STREET

Municipality

ST. CATHARINES

Province

ONTARIO

Postal Code

L2R 7E1

Telephone No. (including area code)

905 937-2100

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 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.

Supplementary Attachment: 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
ANGHELIDIS, NICHOLAE	1453 NIAGARA PARKWAY, FORT ERIE, ON, L2A 5M4	21/09/2018	\$500.00	\$0.00
ANNUNZIATA, ANTHONY	1284 CREAM STREET, FENWICK, ON,	25/10/2018	\$500.00	\$0.00
BRUYNS, CORNELIS	BOX 422, 107 RIDGEWAY ROAD, CRYSTAL BEACH, ON, LOS 1B0	19/09/2018	\$500.00	\$0.00
BUTLER, MARINA	RR2, 2577 THUNDER BAY RD, RIDGEWAY, ON, LOS 1N0	26/09/2018	\$1,000.00	\$0.00
CASEY, STEPHEN	2781 STEVENSVILLE ROAD, STEVENSVILLE, ON, LOS 1S0	12/10/2018	\$1,200.00	\$0.00
CHEW, ALVIN	98 NIAGARA PARKWAY, FORT ERIE, ON, L2A 3G3	21/09/2018	\$500.00	\$0.00
COOK, ANDREW	4787 MICHENER ROAD, RIDGEWAY, ON, LOS 1N0	25/10/2018	\$500.00	\$0.00
CSANADI, DIR MICHAEL	238 BERTIE STREET, FORT ERIE, ON, L2A 1ZE	06/11/2018	\$400.00	\$0.00
DANIELS, PENNY	1133 BENNER AVE, FORT ERIE, ON, L2A 4N8	21/09/2018	\$400.00	\$0.00
DAVIES, DR PHILLIP	3644 HILL STREET, STEVENSVILLE, ON, LOS 1S0	19/09/2018	\$1,200.00	\$0.00
DENHAM, JACQUELINE	21 ADELAIDE STREET, FORT ERIE, ON, L2A 5K5	21/09/2018	\$500.00	\$0.00
FILIPOWICZ, GREG	277 CAIRNS CRESCENT, FORT ERIE, ON, L2A 5M4	12/10/2018	\$200.00	\$0.00
GEORGE, MICHAEL L	168 GARRISON ROAD, FORT ERIE, ON, L2A 1M4	26/09/2018	\$300.00	\$0.00
HANNAH, SUSAN E	1609 NIAGARA PARKWAY, FORT ERIE, ON, L2A 5M4	31/08/2018	\$100.00	\$0.00
HARVEY, DANA	79 ALBERT STREET, FORT ERIE, ON, L2A 5K9	19/09/2018	\$100.00	\$0.00
HOWE, DOUGLAS	4239 NIAGARA PARKWAY, STEVENSVILLE, ON, LOS 1S0	12/10/2018	\$100.00	\$0.00
HURREN, DAVID	1211 BENNER AVE, FORT ERIE, ON, L2A 4N8	25/10/2018	\$250.00	\$0.00
IANNIELLO, AL	615 KENSINGTON COURT, FORT ERIE, ON, L2A 6RB	19/09/2018	\$100.00	\$0.00

IANNIELLO, FRANK	178 LAKESHORE ROAD, FORT ERIE, ON, L2A 1B2	12/10/2018	\$200.00	\$0.00
JOHNSTON, JOHNATHON	200 CRYSTAL PLAZA, CRYSTAL BEACH, ON, L0S 1B0	12/10/2018	\$1,200.00	\$0.00
LAFRANCA, EUGEN	944 CONCESSION ROAD, FORT ERIE, ON, L2A 6B8	19/09/2018	\$100.00	\$0.00
LEA, JOYCE	PO BOX 1085 STN MAIN, 697 DAYTONA DRIVE, FORT ERIE, ON, L2A 5NB	19/09/2018	\$750.00	\$0.00
LEARN, LINDA	632 LAKESHORE ROAD, FORT ERIE, ON, L2A 1B7	19/09/2018	\$100.00	\$0.00
LENCHYSHYN, KEN	RR1-2758 HOLLAND ROAD, FONTHILL, ON, L0S 1E6	19/09/2018	\$100.00	\$0.00
MACORETTA, RENA	771 FERNDAL AVE, FORT ERIE, ON, L2A 5E1	25/10/2018	\$300.00	\$0.00
MACPHERSON, BRUCE	1211 PETTIT ROAD, FORT ERIE, ON, L2A 5A4	21/09/2018	\$300.00	\$0.00
MASKELL, BRIAN D	177 NIAGARA BLVD, FORT ERIE, ON, L2A 3G7	31/08/2018	\$1,000.00	\$0.00
MIRRLEES, PAUL	467 WINDMILL POINT RD N, RIDGEWAY, ON, L0S 1N0	17/10/2018	\$200.00	\$0.00
O'NEILL, MRS LISE	61 BALMORAL AVE, WELLAND, ON, L3B 1S5	12/10/2018	\$1,200.00	\$0.00
ODDING, HENRY	139 BATTERY STREET, FORT ERIE, ON, L2A 3L9	19/09/2018	\$500.00	\$0.00
PALUMBO, JOHN	1909 NIAGARA PARKWAY, FORT ERIE, ON, L2A 5M4	31/08/2018	\$300.00	\$0.00
PARAZADER, GEORGE	986 RIDGE ROAD N, RIDGEWAY, ON, L0S 1N0	21/09/2018	\$200.00	\$0.00
PASCIA, SAM	1583 NIAGARA PARKWAY, FORT ERIE, ON, L2A 5M4	06/11/2018	\$600.00	\$0.00
PASINCKY, CARMEN	687 BUFFALO ROAD, FORT ERIE, ON, L2A 5G7	17/10/2018	\$1,000.00	\$0.00
PHIBBS, STEPHANIE	711 GORHAN ROAD, RIDGEWAY, ON, L0S 1N0	19/09/2018	\$200.00	\$0.00
REDEKOP, KYLIE	1553 FRENCHMAN'S LANE, FORT ERIE, ON, L2A 5M4	13/09/2018	\$1,000.00	\$0.00
REDEKOP, LINDSAY	3060 HYMAN AVE, RIDGEWAY, ON, L0S 1N0	26/09/2018	\$200.00	\$0.00

REID, CAROL	10397 NIAGARA PARKWAY, NIAGARA FALLS, ON, L2A 5M9	13/09/2018	\$400.00	\$0.00
REID, LINDA	227 WALDEN BLVD, FORT ERIE, ON, L2A 1R7	21/09/2018	\$100.00	\$0.00
REINHART, DAVID	122 BATTERY STREET, FORT ERIE, ON, L2A 3L6	25/10/2018	\$50.00	\$0.00
RUCH, GERALD	43 JARVIS ST, PO BOX 8, FORT ERIE, ON, L2A 5M6	31/08/2018	\$200.00	\$0.00
SEEBACH, GERALD	307 EMERICK AVE, FORT ERIE, ON, L2A 2W6	26/09/2018	\$100.00	\$0.00
VERCILLO, EDUARDO	32 RACINE ROAD, ETOBICOKE, ON, M9W 2Z3	21/09/2018	\$1,000.00	\$0.00
WEAVER, MAUREEN	647 KENSINGTON CRT, FORT ERIE, ON, L2A 6R8	26/09/2018	\$250.00	\$0.00
WILKINSON, H RICK	LOWER 516 LAKESHORE ROAD, FORT ERIE, ON, L2A 1B5	12/10/2018	\$100.00	\$0.00
ZHANG, ZILI	4028 BISHOPSTOKE LANE, MISSISSAUGA, ON, L4Z 1J2	21/09/2018	\$1,000.00	\$0.00
ZOLTAN POZSONYI	3500 NIGH ROAD, RIDGEWAY, ON, L0S 1N0	26/09/2018	\$300.00	\$0.00
Total			\$21,300.00	

INDEPENDENT AUDITORS' REPORT

To Wayne Redekop for submission to the clerk with whom the nomination was filed, in accordance with Section 88 of the *Municipal Elections Act, 1996*.

Qualified Opinion

We have audited the accompanying Financial Statement - Auditors' Report Candidate - Form 4 (the "Financial Statement") of the Wayne Redekop Election Campaign, for the period July 16, 2018 to December 31, 2018, 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 - Auditors' Report Part 4 of the Wayne Redekop 2018 Municipal Election Campaign for the period July 16, 2018 to December 31, 2018, 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 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 to satisfactory audit verification. Accordingly, our verification of revenue and expenses was limited to the amounts recorded in the Candidate's election campaign accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' 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 provide a basis for our qualified opinion.

Responsibilities of the Candidate for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting treatment prescribed in the *Municipal Elections Act, 1996*.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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:

- a) 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) 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 Campaign's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate.
- d) Evaluate the overall presentation, structure and content of the financial statement and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

St. Catharines, Ontario
March 19, 2019

CRAWFORD SMITH & SWALLOW
CHARTERED PROFESSIONAL ACCOUNTANTS LLP
LICENSED PUBLIC ACCOUNTANTS