



19 03-05 AM 09:37

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	to	YYYY	MM	DD										
	2	0	1	8	0	7	2	5		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

CRAITOR

Given Name(s)

KIM

Office for which the candidate sought election

MAYOR

Ward name or no. (if any)

Municipality

NIAGARA FALLS

Spending Limit - General

\$ 59,238.65

Spending Limit - Parties and Other Expressions of Appreciation

\$ 5,923.87

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

Box B: Declaration

I, KIM CRAITOR, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Kim Craitor

Signature of Candidate

2019/02/25

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/05	9:40		<i>H.L.G.</i>

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)	+ \$	28,646.15
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)	= \$	28,646.15 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	+ \$	8,295.98
Brochures/flyers	+ \$	2,870.20
Signs (including sign deposit)	+ \$	8,764.74
Meetings hosted	+ \$	116.57
Office expenses incurred until voting day	+ \$	2,839.86
Phone and/or internet expenses incurred until voting day	+ \$	521.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	16.80
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)	.	_____
1. Robocalls	+ \$	1,000.00
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	24,425.15 C2

EXPENSES

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

Expenses not subject to spending limits

Accounting and audit	+ \$	2,000.00	
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	+ \$	242.71	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	5.60	
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	= \$	2,248.31	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 26,673.46 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,972.69	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	1,972.69	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,972.69	
Surplus (or deficit) for the campaign	= \$		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 + \$ 2,010.00

Contributions in goods and services from candidate and spouse
(include value listed in Table 3 and Table 4) + \$ 1,321.15

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). + \$ 725.00

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). + \$ 24,590.00

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) = \$ 28,646.15 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 ATTACHED LISTING			24,590.00	
Total			24,590.00	

Additional information is listed on separate supplementary attachment

KIM CRAITOR MAYOR CAMPAIGN
CAMPAIGN CASH CONTRIBUTIONS & GOODS / SERVICES
JULY 25, 2018 TO DECEMBER 31, 2018

DATE	DONOR NAMES & ADDRESSES	RECEIPTS
July 26, 2018	Mike Piccirillo 5586 McGail Avenue Niagara Falls. Ontario L2G 3R1	1,000.00
August 1, 2018	Samuel Piccirillo 6797 Wills Street Niagara Falls, Ontario L2J 1Y4	500.00
August 13, 2018	Brian Sinclair 5627 Main Street Niagara Falls, Ontario L2G 5Z3	500.00
August 17, 2018	Yvonne Collins 6719 January Drive Niagara Falls, Ontario L2J 4J4	230.00
August 17, 2018	Gloria Marino 3492 Matthews Street Niagara Falls, Ontario L2H 2Z4	300.00
August 17, 2018	Charles Burland 1601 York Road Niagara-on-the-Lake LOS 1J0	500.00
August 17, 2018	Marie Holer 4294 Chippawa Parkway Niagara Falls, Ontario L2G 6G1	500.00
August 17, 2018	Lucia Baldinelli - Campa 7650 Cameron Court Niagara Falls, Ontario L2H 3G9	300.00
August 17, 2018	Mary Dipietro 6406 Emma Street Niagara Falls, Ontario L2J 4H7	300.00
August 17, 2018	Tina Marie Wilby 3664 Bridgewater Street Niagara Falls, Ontario L2G 6H2	1,200.00
August 17, 2018	Teresa Costabile 6615 Lucia Drive Niagara Falls, Ontario LOJ 0A1	1,000.00

KIM CRAITOR MAYOR CAMPAIGN
CAMPAIGN CASH CONTRIBUTIONS & GOODS / SERVICES
JULY 25, 2018 TO DECEMBER 31, 2018

<u>DATE</u>	<u>DONOR NAMES & ADDRESSES</u>	<u>RECEIPTS</u>
August 21, 2018	George Waters 6794 Carmella Place Niagara Falls, Ontario L2J 4J4	200.00
August 21, 2018	Suphi Tokuc 34 Barbican Trail St. Catharines, Ontario L2T 4A3	500.00
August 21, 2018	Dino Dicienzo PO Box 1012, Stn Main Niagara Falls, Ontario L2E 6W7	1,000.00
August 27, 2018	Angelo Muraco 2122 Catharine Crescent Niagara Falls, Ontario L2J 4H1	500.00
August 29, 2018	Gary Hyde 6551 Richard Crescent Niagara Falls, Ontario L2H 0A9	1,200.00
August 29, 2018	Wyona Pedersen-Hyde 6551 Richard Crescent Niagara Falls, Ontario L2H 0A9	1,200.00
August 31, 2018	Victor Menechella 6700 Fallsview Boulevard Niagara Falls, Ontario L2G 3W6	1,200.00
August 31, 2018	Enrico Menechella 6700 Fallsview Boulevard Niagara Falls, Ontario L2G 3W6	1,200.00
August 31, 2018	Vince Dicosimo 3391 Matthews Drive Niagara Falls, Ontario L2H 2Z3	1,200.00
August 31, 2018	Carmelo Menechella 4252 Front Street Niagara Falls, Ontario L2G 6G5	1,200.00
August 31, 2018	Anthony Lucisano 6708 Richard Crescent Niagara Falls, Ontario L2H 0A9	400.00

KIM CRAITOR MAYOR CAMPAIGN
CAMPAIGN CASH CONTRIBUTIONS & GOODS / SERVICES
JULY 25, 2018 TO DECEMBER 31, 2018

<u>DATE</u>	<u>DONOR NAMES & ADDRESSES</u>	<u>RECEIPTS</u>
September 7, 2018	Tim Masterson 4410 Beechwood Road Niagara Falls, Ontario L2E 6S4	500.00
September 12, 2018	Dr. Nick Vaccaro 5252 Kitchener Street Niagara Falls, Ontario L2G 1B3	500.00
September 13, 2018	Verna Craig 6179 Russell Street Niagara Falls, Ontario L2J 1P6	200.00
September 13, 2018	Lorenzo D'Amico 4982 Heather Avenue Niagara Falls, Ontario L2E 5J2	500.00
September 18, 2018	Alan Filer 5793 Brookfield Avenue Niagara Falls, Ontario L2G 5P9	1,200.00
September 21, 2018	Andrew Cserpes 5581 Murray Street Niagara Falls, Ontario L2G 2J6	800.00
September 24, 2018	Dennis Hawley 22 Partition Street, PO Box 289 Queenston, Ontario L0S 1L0	1,000.00
September 27, 2018	Malcolm Currie 7459 Petrullo Court Niagara Falls, Ontario L2H 2K4	200.00
October 5, 2018	Anthony Menechella 2249 Walnnut Road Lincoln, Ontario L0R 1S0	400.00
October 17, 2018	Frank Lapenna 5631 Victoria Avenue Niagara Falls, Ontario L2G 3L5	400.00
October 23, 2018	Alfredo Varalli 6477 Ainslie Crescent Niagara Falls, Ontario L2G 5S1	500.00

KIM CRAITOR MAYOR CAMPAIGN			
<u>CAMPAIGN CASH CONTRIBUTIONS & GOODS / SERVICES</u>			
JULY 25, 2018 TO DECEMBER 31, 2018			
<u>DATE</u>	<u>DONOR NAMES & ADDRESSES</u>	<u>RECEIPTS</u>	
October 23, 2018	Debbie Ritchie 14 St. David's Street W Thorold, Ontario L2V 2K9	1,130.00	
October 24, 2018	Phil Ritchie 4436 Queen Street Niagara Falls, Ontario L2E 2L3	1,130.00	
<u>TOTALS</u>		24,590.00	

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

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) **\$ 24,590.00 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 \$
Lion's Club - election advertisement	2018/09/21	50.00
Canada Post - stamps & postage	2018/07/25	316.97
Canada Post - stamps & postage	2018/08/13	172.89
Miki Wireless - cell phone battery repair (for cell phone used for campaign activities)	2018/08/28	73.45
Turkstra Lumber - 110 campaign signs	2018/08/28	522.63
Turkstra Lumber - 75 pointed sign stakes	2018/09/29	185.21

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		1,321.15

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 \$
<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 _____

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) = \$ _____

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 (CPA)

Municipality

NIAGARA FALLS

Date (yyyy/mm/dd)

2019/02/25

Contact Information

Last Name or Single Name

CHAPELLE

Given Name(s)

DARREN

Licence Number

1-15317

Address

Suite/Unit No.

Street No.

4893

Street Name

VICTORIA AVENUE

Municipality

NIAGARA FALLS

Province

ONTARIO

Postal Code

L2E 4C4

Telephone No. (including area code)

905 374-6555

Email Address

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.

Erik Steinbachs, B. Sc, MBA, CPA CA Darren Chapelle, B. Admin, CPA CA, LPA

Independent Auditor's Report

To: Mr. Kim Craitor and the Ontario Ministry of Municipal Affairs

We have audited the accompanying Financial Statement – Form 4 (the “Return”) of *Kim Craitor* for the campaign period from *July 25, 2018 to December 31, 2018*, which comprise a statement of campaign income and expenses, a calculation of surplus or deficit and other relevant supporting schedules as per Form 4 under the Municipal Elections Act, 1996 (Section 78).

This return has been prepared by the candidate/CFO based on the 2018 Candidates' Guide for Ontario Municipal and School Board Elections in accordance with the Municipal Elections Act, 1996.

Management's Responsibility for the Return

The chief financial officer (CFO) of the candidate is responsible for the preparation of the Return in accordance with the Municipal Elections Act 1996 and in the prescribed Form 4 issued by the Ontario Ministry of Municipal Affairs and for such internal control as the he determines is necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Return 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 Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Return 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 controls. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by the candidate/CFO, as well as evaluating the overall presentation of the Return.

We believe that that 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 the candidate's return, the completeness of contributions and other revenue and expenses are not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the registered candidate's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and other revenue, expenses and net surplus.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement – Form 4 of *Kim Craitor* for the campaign period from *July 25, 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 Ontario Ministry of Municipal Affairs.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the fact that the Financial Statement – Form 4 has been prepared in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and in the prescribed form issued by the Ontario Ministry of Municipal Affairs. The Return is prepared to assist the candidate/CFO to meet the requirements of the Municipal Elections Act, 1996 (Section 78). As a result, the Return may not be suitable for another purpose. Our report is intended solely for the candidate/CFO and the Ontario Ministry of Municipal Affairs and Housing, and should not be used by parties other than those previously mentioned.

Steinbachs + Chapelle

Niagara Falls, Ontario
February 25, 2019

Steinbachs & Chapelle Professional Corporation
(Authorized to practice public accounting by the Chartered Professional Accountants of Ontario)