

**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 1

<sup>18th</sup> 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

Gale

Given Name(s)

Robert

Office for which the candidate sought election

Regional Council

Ward name or no. (if any)

Municipality

Niagara

Spending Limit - General

\$ 56,738.65

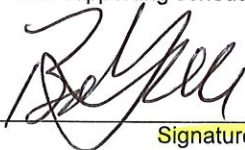
Spending Limit - Parties and Other Expressions of Appreciation

\$

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

**Box B: Declaration**


I, Robert Gale, 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

2019/03/04

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
2019/03/06	8:30 am		



**Expenses not subject to spending limits**

Accounting and audit	+ \$	<u>1,695.00</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u>                    </u>
Office expenses incurred after voting day	+ \$	<u>                    </u>
Phone and/or internet expenses incurred after voting day	+ \$	<u>                    </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u>                    </u>
Bank charges incurred after voting day	+ \$	<u>25.04</u>
Interest charged on loan after voting day	+ \$	<u>                    </u>
Expenses related to recount	+ \$	<u>                    </u>
Expenses related to controverted election	+ \$	<u>                    </u>
Expenses related to compliance audit	+ \$	<u>                    </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u>                    </u>
2. _____	+ \$	<u>                    </u>
3. _____	+ \$	<u>                    </u>
4. _____	+ \$	<u>                    </u>
5. _____	+ \$	<u>                    </u>
Other (provide full details)		
1. _____	+ \$	<u>                    </u>
2. _____	+ \$	<u>                    </u>
3. _____	+ \$	<u>                    </u>
4. _____	+ \$	<u>                    </u>
5. _____	+ \$	<u>                    </u>
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b><u>1,720.04</u> C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 13,973.45 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>0.00</u> D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u>                    </u> D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	<b><u>                    </u></b>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>                    </u>
Surplus (or deficit) for the campaign	<b>= \$</b>	<b><u>                    </u> D3</b>

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	+ \$	12,200.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	78.45
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).	+ \$	_____
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).	+ \$	_____
<b>Less:</b> Contributions returned or payable to the contributor	– \$	_____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	_____
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>12,278.45</b> 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
n/a				
			<b>Total</b>	

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

**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) \$ \_\_\_\_\_ 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 \$
Website costs	2018/07/11	37.49
Website costs	2018/08/08	16.99
Website costs	2018/08/30	23.97

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	<b>78.45</b>

**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	<b>Total</b>			

**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

\$		<b>2A</b>
X		<b>2B</b>

**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

CPA, CA

Municipality

NIAGARA

Date (yyyy/mm/dd)

2019/02/13

**Contact Information**

Last Name or Single Name

LOPINSKI

Given Name(s)

ARTHUR

Licence Number

1-18259

Address

Suite/Unit No.

Street No.

344

Street Name

LAKE STREET

Municipality

ST. CATHARINES

Province

ONTARIO

Postal Code

L2N 4H4

Telephone No. (including area code)

905 937-7777

Email Address

ALOPINSKI@WMKLCA.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.



**WMKL****WORMALD MASSE KEEN LOPINSKI LLP**

CHARTERED PROFESSIONAL ACCOUNTANTS AND BUSINESS ADVISORS

Lawrence T. Wormald, CPA, CA  
William J. Keen, CPA, CA, CFP  
Arthur G. Lopinski, CPA, CA  
Kevin L. Burtch, CPA, CA  
Algis J. Jovaisas, CPA, CA  
Joseph W. Fletcher, CPA, CA  
Stephen J. Sakes, CPA, CALaurent C. Masse, CPA, CA, CFP  
Michael L. Lopinski, CPA, CA  
Gregory B. de Priose, CPA, CA  
Todd L. Zavitz, CPA, CA  
Angela N. Greenwood, CPA, CA  
Daniel F. DiGirolamo, CPA, CA

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## INDEPENDENT AUDITOR'S REPORT

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### To the City Clerk of the City of Niagara Falls

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("Financial Statement") for the regional councillor campaign of Robert Gale ("candidate") in the city of Niagara Falls, Ontario, which comprise the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from July 11, 2018 to December 31, 2018 (relating to the election held on October 22, 2018) and other explanatory information. This Financial Statement has been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

#### **Candidate's Responsibility for the Financial Statement**

The candidate is responsible for the preparation and fair presentation of this Financial Statement in accordance with Section 78 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on this Financial Statement 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 Financial Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, 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 Financial 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**WMKL****WORMALD MASSE KEEN LOPINSKI LLP**

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## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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**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 to satisfactory audit verification. Accordingly, our verification of these amounts 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, other revenue and expenses, and surplus/deficit.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement of Robert Gale for the period from July 11, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

**Basis of Accounting and Restriction on Use**

The Financial Statement is prepared to assist the candidate to meet the requirements of Section 78 of 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, the City Clerk of the City of Niagara Falls, and the Ministry of Municipal Affairs and Housing and may not be suitable for another purpose.

St. Catharines, Ontario  
February 13, 2019Wormald Masse Keen Lopinski LLP  
Chartered Professional Accountants, Licensed Public Accountants