



Financial Statement – Auditor's Report Candidate – Form 4 Municipal Elections Act, 1996 (Section 88.25)

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) 2 0 2 2 | 0 5 | 2 6 to 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 Danko

Given Name(s) John-Paul

Office for Which the Candidate Sought Election Councillor

Ward Name or Number (if any) Ward 8 - West Central Mountain

Municipality Hamilton

Spending Limit

General \$25,465.45

Parties and Other Expressions of Appreciation \$2,546.55

Contribution Limit

Contributions from Candidate and Spouse \$9,815.40

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

Box B: Declaration

I, John-Paul Danko, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Handwritten signature of John-Paul Danko

Signature of Candidate

2022/03/28

Date (yyyy/mm/dd)

Table with 4 columns: Date Filed (2023/03/29), Time Filed (8:56 am), Initial of Candidate or Agent (JP), Signature of Clerk or Designate

City of Hamilton

MAR 29 2023

Elections

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

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**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)	+ \$	25,815.16
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. _____	+ \$	
6. _____	+ \$	

**Total Campaign Income (Do not include loan)****= \$ 25,815.16 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)	+ \$	6,300.71
Advertising	+ \$	2,230.64
Brochures/flyers	+ \$	9,469.88
Signs (including sign deposit)	+ \$	104.98
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	10.15
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	318.95
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Re-Elect Stickers	+ \$	751.02
2. Meals	+ \$	179.95
3. Fuel	+ \$	379.98
4. Photography	+ \$	734.50
5. In Kind Donations - Table 1	+ \$	1,250.00
6. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>21,730.76 C2</b>

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

1. Election Party	+ \$	410.81
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2. Gifts	+ \$	1,225.00	
3.	+ \$		
4.	+ \$		
5.	+ \$		
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,635.81</b>	<b>C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit	+ \$	2,260.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$	88.50	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$		
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.	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>2,348.50</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 25,715.07 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	100.09	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
<b>Surplus (or deficit) for the campaign</b>	<b>= \$</b>	<b>100.09</b>	<b>D2</b>

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	+ \$ 464.45
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 7,550.71
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).	+ \$ 150.00
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).	+ \$ 18,850.00
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ 1,200.00 - \$
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 25,815.16 1A</b>

**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 (\$)
Mobile Phone and Internet	2022/05/26	250.00
Campaign Website	2022/05/26	250.00
Graphic Design	2022/05/26	500.00
Office Supplies	2022/05/26	250.00
<b>Total</b>		<b>1,250.00</b>

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 (\$)
Large Election Signs	2016/02/18	Zing Media	121	4,493.26
Small Election Signs & H-Stands	2016/02/18	Zing Media	133	1,384.53
Wooden Stakes	2016/02/17	Turkstra Lumber	194	422.92
<b>Total</b>				<b>6,300.71</b>

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 (\$)
See Additional Attached			18,850.00	1,200.00
<b>Total</b>			<b>18,850.00</b>	

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: 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 (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor  
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)**      \$ 18,850.00 1B

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
Mary Tanner	2 Bevan Court, Hamilton, ON L8K 4R1	June 10, 2022	\$ 250.00	\$ -
Myer Betel	7 Farrington Drive, Toronto, ON M2L 2B4	June 17, 2022	\$ 1,000.00	\$ -
Angelo Riccio	7676 Creditview Road, Brampton, ON L6Y 0G5	July 19, 2022	\$ 1,200.00	\$ -
Vito Riccio	250 Doney Crescent, Concord, ON L4K 3A8	July 19, 2022	\$ 1,200.00	\$ -
Matt Johnston	77 Mansfield Drive, Ancaster, ON L9G 1M6	September 8, 2022	\$ 500.00	\$ -
Sergio Manchia	94 Rousseaux Street, Ancaster, ON L9G 3M1	September 8, 2022	\$ 500.00	\$ -
Spencer McKay	97 Knyvet Avenue, Hamilton, ON L9A 3J6	September 8, 2022	\$ 250.00	\$ -
Ted Valeri	55 Balfour Drive, Hamilton, ON L9C 7A5	September 13, 2022	\$ 1,200.00	\$ -
Victoria Mancinelli	69 Auchmar Road, Hamilton, ON L9C 1C6	September 14, 2022	\$ 1,000.00	\$ -
Joe Plutino	100 Coldspring Road, Kleinburg, ON L0J 1C0	September 15, 2022	\$ 1,200.00	\$ -
Frank Spallacci	27 Rousseaux Street, Ancaster, ON L9G 2W6	September 15, 2022	\$ 1,000.00	\$ -
Rob Baiocco	8 Breckenridge Boulevard, St. Catharines, ON L2W 1A7	September 15, 2022	\$ 1,200.00	\$ -
Tony DiFruscio	751 Line 9, PO Box 311, St. Davids, ON L0S 1P0	September 15, 2022	\$ 1,200.00	\$ -
Rudi Spallacci	338 Mountain Brow Blvd, Hamilton, ON L8T1A6	September 15, 2022	\$ 1,000.00	\$ -
Loren Spallacci	63 Rousseaux Street, Hamilton, ON L9G 2W6	September 19, 2022	\$ 1,000.00	\$ -
Tony DiFruscio	751 Line 9, PO Box 311, St. Davids, ON L0S 1P0	September 19, 2022	\$ -	\$ 1,200.00
Tony DiFruscio	751 Line 9, St. Davids, ON L0S 1P0	September 30, 2022	\$ 1,200.00	\$ -
Mike Valvasori	7049 Twenty Road East, Hannon, ON L0R 1P0	September 30, 2022	\$ 500.00	\$ -
Sam Mercanti	17 Lakeview Drive, Stoney Creek, ON L8E 5A5	September 30, 2022	\$ 200.00	\$ -
Colleen Robertshaw	23 Millen Avenue, Hamilton, ON L9A 2T5	September 30, 2022	\$ 200.00	\$ -
Ali Arbab	279 Shoreacres Road, Burlington, ON L7L 2H3	October 3, 2022	\$ 1,200.00	\$ -
Ilya Pinassi	78 Stanley Avenue, Hamilton, ON L8P 2L3	October 4, 2022	\$ 7.50	\$ -
Ilya Pinassi	78 Stanley Avenue, Hamilton, ON L8P 2L3	October 4, 2022	\$ 742.50	\$ -
Kevin Whyte	24 West 33rd Street, Hamilton, ON L9C 5H8	October 13, 2022	\$ 250.00	\$ -
Todd White	583 Fifty Road, Winona, ON L8E 5T5	October 19, 2022	\$ 100.00	\$ -
Le'Ann Seely	165 Orchard Drive, Ancaster, ON L9G 1Z8	October 24, 2022	\$ 250.00	\$ -
Michael Schmidt	15 Colquhoun Street, Ayr, ON N0B 1E0	October 24, 2022	\$ 250.00	\$ -
Paul Brown	253 Hostetler Road, New Hamburg, ON N3A 0B1	October 24, 2022	\$ 250.00	\$ -
			<b>Total \$</b>	<b>\$ 18,850.00</b>
				<b>\$ 1,200.00</b>

**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. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

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. \_\_\_\_\_ + \$ \_\_\_\_\_  
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. \_\_\_\_\_ + \$ \_\_\_\_\_

Total Part IV Expenses (include under Expenses in Box C) = \$ \_\_\_\_\_

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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, CGA, LPA

Municipality HAMILTON	Date (yyyy/mm/dd) 2023/03/28
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**Contact Information**

Last Name or Single Name SMETHURST	Given Name(s) WILLIAM GEOFFREY	Licence Number 3-31441
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**Address**

Suite/Unit Number 207	Street Number 4903	Street Name THOMAS ALTON BLVD
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Municipality BURLINGTON	Province ONTARIO	Postal Code L7M 0W8
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Telephone Number 905-517-2297	Email Address GEOFF@ES-CPAS.COM
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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

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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.





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## INDEPENDENT AUDITOR'S REPORT

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To the Candidate and the City of Hamilton

### *Qualified Opinion*

We have audited the Financial Statement (Form 4) of John Paul Danko (the Candidate), for the campaign period from May 26, 2022 to January 3, 2023 relating to the election held on October 24, 2022. The Financial Statement has been prepared by the Candidate based on the financial reporting provisions of Section 88.22 of the Ontario Municipal Act, 1996 and guidance provided by Ontario Ministry of Municipal Affairs.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying Financial Statement (Form 4) for the period May 26, 2022 to January 3, 2023 is prepared, in all material aspects, in accordance with the financial reporting provisions of Section 88.22 of the Ontario Municipal Act, 1996 and guidance provided by Ontario Ministry of Municipal Affairs.

### *Basis for Qualified Opinion*

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of various categories of income and expenses are not susceptible to satisfactory audit verification. Accordingly, verification of contributions and expenses was limited to the amounts recorded in the records of the Candidate. Therefore, we were not able to determine whether any adjustments might be necessary to contributions, expenses and surplus/deficit for the period May 26, 2022 to January 3, 2023.

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 Statements* section of our report. We are independent of the Candidate in accordance with ethical requirements that are relevant to our audit of the Financial Statement (Form 4) 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 audit opinion.

### *Basis of Accounting and Restriction of Use*

Without modifying our opinion, we draw attention to the fact that the financial information is prepared to assist the Candidate meet the requirements of the Municipal Elections Act, 1996 and as a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the use of the Candidate and the City of Hamilton and should not be distributed to parties other than the Candidate and the City of Hamilton.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statement (Form 4)*

Management is responsible for the preparation and fair presentation of the Financial Statement (Form 4) in accordance with the financial reporting provisions of Section 88.22 of the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of Financial Statement (Form 4) that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

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Independent Auditor's Report to the Candidate and the City of Hamilton *(continued)*

*Auditor's Responsibilities for the Audit of the Financial Statement (form 4)*

Our objectives are to obtain reasonable assurance about whether the Financial Statement (Form 4) as a whole are 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. 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 these Financial Statement (Form 4).

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 (Form 4), 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.
- 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 disclosures made by management.
- Evaluate the overall presentation, structure and content of the Financial Statement (Form 4), including the disclosures, and whether the Financial Statement (Form 4) represent 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.

*Edelkoort Smethurst CPAs LLP*

Burlington, Ontario  
March 28, 2023

Edelkoort Smethurst  
Chartered Professional Accountants LLP  
Licensed Public Accountant