

**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 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	2 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 Whitehead	Given Name(s) Terry
Office for which the candidate sought election Councillor	Ward name or no. (if any) Ward 14
Municipality Hamilton	
Spending Limit - General \$ 24,576.35	Spending Limit - Parties and Other Expressions of Appreciation \$ 2,457.64

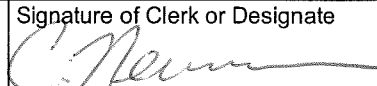
- I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Terry Whitehead, 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

20-19-03-26
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2019/03/26</u>	Time Filed <u>2:00 PM</u>	Initial of Candidate or Agent (if filed in person) <u>TW</u>	Signature of Clerk or Designate <u></u>
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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)	+ \$	27,849.35
Revenue from items \$25 or less	+ \$	0
Sign deposit refund	+ \$	0
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0
Interest earned by campaign bank account	+ \$	0
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Campaign Income (Do not include loan)	\$	27,849.35 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)	+ \$	699.35
Advertising	+ \$	7,649.02
Brochures/flyers	+ \$	7,509.77
Signs (including sign deposit)	+ \$	6,255.07
Meetings hosted	+ \$	793.97
Office expenses incurred until voting day	+ \$	994.52
Phone and/or internet expenses incurred until voting day	+ \$	121.40
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	57.90
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	\$	24,081.00 c2

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

1. Election night party	+ \$	889.59
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	\$	889.59 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	1,200.00
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	+ \$	110.85
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	1,485.81
Bank charges incurred after voting day	+ \$	82.10
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	\$	2,878.76 C4

Total Campaign Expenses (C2 + C3 + C4)

\$ 27,849.35 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	0	D2
Total (D1 – D2)	\$	0	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	699.35
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 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).	\$	27,000.00
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)	\$	27,849.35 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 attachment.			27,000.00	
Total			27,000.00	

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 \$
<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) **\$ 27,000.00 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 \$
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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 \$
Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Signs-large (current price per sign - \$19.99)	2014/09/25	Zing Media Inc.	25	499.75
Signs-small (current price per sign - \$4.99)	2014/09/25	Zing Media Inc	40	199.60

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	699.35

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)

\$ _____ 0 2A

Number of tickets sold 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

CPA, CA

Municipality

Hamilton

Date (yyyy/mm/dd)

2019/02/19

Contact Information

Last Name or Single Name

Pettinelli

Given Name(s)

Gene

Licence Number

8963

Address

Suite/Unit No.

6th Fl

Street No.

One

Street Name

James Street South

Municipality

Hamilton

Province

Ontario

Postal Code

L8P 4R5

Telephone No. (including area code)

905 522-6555

Email Address

genep@petmas.ca

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.

MONETARY CONTRIBUTIONS FROM INDIVIDUALS OTHER THAN THE CANDIDATE OR THE CANDIDATE'S SPOUSE TOTALING MORE THAN \$100

Name	Address	Date Received	Amount	Amount Returned To Contributor Or Paid To Clerk
Adrian Loren Spallacci	63 Rousseaux Street, Ancaster, ON, L9G 2W6	9/17/18	1,200.00	0.00
Angela Manchia	94 Rousseaux Street, Ancaster, ON, L9G 3M1	9/06/18	500.00	0.00
Angelo Cameracci	184 Mother's Street, Hamilton, ON, L9B 0E1	9/06/18	200.00	0.00
Anne Flanagan	15 Forestgate Drive, Hamilton, ON, L9C 6A4	8/19/18	250.00	0.00
Anthony DiSilvestro	7 Harbourview Lane, Hamilton, ON, L9A 5E7	9/19/18	200.00	0.00
Brandon W Campbell	197 Terrence Park Drive, Ancaster, ON, L9G 1C6	10/11/18	500.00	0.00
Brian Dalrymple	182 Mill Street North, Waterdown, ON, L0R 2H0	10/11/18	200.00	0.00
Carmen Chiaravalle	7039 Twenty Road East, Hannon, ON, L0R 1P0	8/10/18	1,200.00	0.00
Chris Ecklund	142 Catharine Street South, Hamilton, ON, L8N 2J8	10/03/18	1,200.00	0.00
Craig Blondin	68 Cranbrook Drive, Hamilton, ON, L9C 4S6	9/09/18	200.00	0.00
Derek J Morgan	246 Dundurn Street South, Hamilton, ON, L8P 4K7	8/05/18	1,200.00	0.00
Diana Mercanti	165 Kellogg Avenue, Mount Hope, ON, L0R 1W0	10/08/18	350.00	0.00
Dominic Chiaravalle	384 Raiano Crescent, Hamilton, ON, L9B 2X6	10/09/18	500.00	0.00
Dominic Occhionorelli	324 Shaver Road R.R. 1, Jerseyville, ON, L0R 1R0	9/14/18	300.00	0.00
Franco Bozzo	26 Ottaviano Drive, Hamilton, ON, L9B 1T2	9/14/18	200.00	0.00
Garry Baverstock	23 Giovanna Drive, Hamilton, ON, L9B 2Y4	10/17/18	200.00	0.00
Ibrahim Mourad	1271 Upper Paradise Road, Hamilton, ON, L9B 2R7	9/10/18	1,000.00	0.00
Joseph Mancinelli	3 Mountain Park Avenue, Hamilton, ON, L9A 1A1	9/22/18	500.00	0.00
Joseph Merla	385 Highland Road East, Stoney Creek, ON, L8J 3E7	9/14/18	300.00	0.00
Joseph Ott	44 West 32nd Street, Hamilton, ON, L9C 5G6	10/09/18	150.00	0.00
Manuel Bastos	564 4th Concession Road West, Waterdown, ON, L8B 1J5	8/24/18	500.00	0.00
Matthew Abraham	87 East Avenue North, Hamilton, ON, L8G 5H6	10/15/18	500.00	0.00
Michael D Power	28 Ray Street, Hamilton, ON, L8P 3V3	8/19/18	200.00	0.00
Michael D Power	28 Ray Street, Hamilton, ON, L8P 3V3	9/01/18	200.00	0.00
Michael Chiaravalle	278 Valridge Drive, Ancaster, ON, L9G 0A9	8/18/18	1,200.00	0.00
Mitchell Goldhar	700 Applewood Crescent, Suite 100, Vaughan, ON, L4K 5X3	10/04/18	750.00	0.00
Mohamed Reda	19 Thoroughbread Boulevard, Ancaster, ON, L9K 1L2	10/09/18	250.00	0.00
Nafia Mutawaly	1041 West 5th Avenue, Hamilton, ON, L9B 1J5	9/17/18	1,000.00	0.00
Nicholas Kazan	109 Main Street West, Grimsby, ON, L3M 1R5	9/14/18	500.00	0.00
Nicolas Von Bredow	2385 Woodward Avenue, Unit 33, Burlington, ON, L7R 1V2	9/14/18	500.00	0.00
Paul A Parente	35 Jerseyville Road West, Ancaster, ON, L9G 1A1	9/18/18	500.00	0.00
Paul D Mazza	15 Bold Street, Hamilton, ON, L8P 1T3	9/19/18	750.00	0.00
Paul Kwiatkoski	853 Main Street East, Hamilton, ON, L8M 1LB	8/16/18	200.00	0.00
Paul Kwiatkoski	853 Main Street East, Hamilton, ON, L8M 1LB	9/10/18	300.00	0.00
Peter J Mercanti	165 Kellogg Avenue, Mount Hope, ON, L0R 1W0	10/08/18	500.00	0.00
Peter Mercanti	36 Millcreek Court, Ancaster, ON, L9G 4Z3	10/15/18	250.00	0.00
Philip Pindilli	170 Hendrie Avenue, Burlington, ON, L7T 4C2	8/30/18	1,200.00	0.00
Rachel Mercanti	9814 Twenty Road West, Mount Hope, ON, L0R 1W0	10/15/18	500.00	0.00
Rajeev Sharma	1269 Mohawk Road, Ancaster, ON, L9G 3K9	8/24/18	1,000.00	0.00
Riccardo Persi	35 Elmhurst Drive, Hamilton, ON, L8T 1C5	9/10/18	500.00	0.00
Ronald Vankleef	52 Toulon Avenue, Ancaster, ON, L9K 0E6	9/13/18	1,200.00	0.00
Salvatore Ventresca	11 Bernini Court, Hamilton, ON, L9B 0C7	10/09/18	500.00	0.00
Sam Mercanti	17 Lakeview Drive, Stoney Creek, ON, L8E 5A5	9/11/18	250.00	0.00
Sergio Manchia	94 Rousseaux Street, Ancaster, ON, L9G 3M1	9/06/18	500.00	0.00
Subash Bhalla	272 Kenilworth Avenue North, Hamilton, ON, L8H 4S9	10/04/18	700.00	0.00
Vincent Chan	152 Gregorio Avenue, Hamilton, ON, L9G 0E5	9/10/18	1,200.00	0.00
Ward Charles Campbell	59 Butternut Grove Lane, Ancaster, ON, L9K 0B7	10/11/18	500.00	0.00
Youssef Reda	1169 Garner Road East, Unit 90, Ancaster, ON, L9G 3Z9	10/09/18	250.00	0.00
Ziad Reda	19 Thoroughbread Boulevard, Ancaster, ON, L9K 1L2	10/09/18	250.00	0.00
			<u>27,000.00</u>	<u>0.00</u>



T 905 522 6555 F 905 522 6574 6th Floor, One James Street South Hamilton ON L8P 4R5

February 18, 2019

Independent Auditor's Report

To Terry Whitehead, Candidate and Janet Pilon, City Clerk,

We have audited the accompanying campaign period financial statements ("the financial statements") of Terry Whitehead ("the Candidate"), which comprise the statement of campaign income and expenses, calculation of surplus or deficit and all related schedules for the period July 26, 2018 to December 31, 2018. The financial statements have been prepared by the Candidate in accordance with the Municipal Elections Act, 1996 ("the Act").

Candidate's Responsibility for the Financial Statements

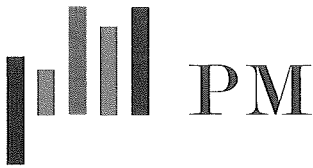
The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the Act and for such internal control as the Candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Candidate's preparation and fair presentation of the financial statements 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. 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 statements.

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



T 905 522 6555 F 905 522 6574 6th Floor, One James Street South Hamilton ON L8P 4R5

Independent Auditor's Report, continued

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of campaign income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of campaign income and expenses was limited to the amounts recorded in the accounting records of the Candidate and we were not able to determine whether any adjustments might be necessary to the statement of campaign income and expenses, calculation of surplus or deficit and all related schedules for the period July 26, 2018 to December 31, 2018.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the campaign income and expenses and surplus for the period July 26, 2018 to December 31, 2018 in accordance with the Act.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the Note to the financial statements, which describes the basis of accounting. The financial statements have been prepared to assist the Candidate to meet the requirements of the Act. As a result, the financial statements may not be suitable for another purpose. Our Report is intended solely for the use of the Candidate and the municipality of Hamilton and should not be distributed to parties other than the Candidate and the municipality of Hamilton.

Chartered Accountants
Licensed Public Accountants

Hamilton, Ontario

Note to Financial Statements

The campaign period financial statements ("the financial statements") have been prepared in accordance with the Election Campaign Finances provisions contained in the Municipal Elections Act, 1996 ("the Act").

The financial statements have been prepared to assist Terry Whitehead ("the Candidate") to meet the requirements of the Act. The financial statements are intended solely for the use of the Candidate and the municipality of Hamilton. As a result, the financial statements may not be suitable for another purpose.