

**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) 

YYYY	MM	DD
2 0 2 2	0 5	1 0

 to 

YYYY	MM	DD
2 0 2 2	1 2	3 1

- 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

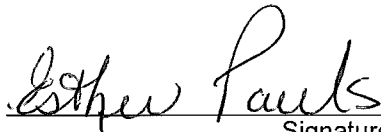
**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot		
Last Name or Single Name PAULS	Given Name(s) ESTHER	
Office for Which the Candidate Sought Election COUNCILLOR	Ward Name or Number (if any) WARD 7	
Municipality HAMILTON		
Spending Limit General \$34,083.60	Parties and Other Expressions of Appreciation \$3,408.36	Contribution Limit Contributions from Candidate and Spouse \$11,843.20

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

**Box B: Declaration**

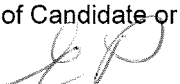

I, ESTHER PAULS, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/01/24

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/01/27	Time Filed 9:04am	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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City of Hamilton

JAN 27 2023

Elections

## 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)	+ \$	30,291.00
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. _____	+ \$	
6. _____	+ \$	

**Total Campaign Income (Do not include loan)**

**= \$ 30,291.00 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)	+ \$	651.00
Advertising	+ \$	2,946.45
Brochures/flyers	+ \$	14,634.63
Signs (including sign deposit)	+ \$	6,183.31
Meetings hosted	+ \$	2,521.76
Office expenses incurred until voting day	+ \$	597.25
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. ROBOCALLS	+ \$	1,299.50
2. FOOD FOR VOLUNTEERS	+ \$	775.00
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

**Total Expenses subject to general spending limit**

**= \$ 29,608.90 C2**

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

1. _____	+ \$	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>_____ C3</b>

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

Accounting and audit		+ \$	1,356.00
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		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	70.00
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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>1,426.00 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **31,034.90 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-743.90	<b>D1</b>
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>-743.90</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	+	\$		
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$	651.00	
<hr/>				
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).	+	\$	190.00	
<hr/>				
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).	+	\$	29,450.00	
<hr/>				
<b>Less:</b> Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$		
<hr/>				
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>=</b>	<b>\$</b>	<b>30,291.00</b>	<b>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 (\$)
<b>Total</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 (\$)
SIGNS FROM 2018 CAMPAIGN, 186 SIGNS @ 3.50			186	651.00
<b>Total</b>				<b>651.00</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**

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
SAM MINNITI	24 MALWOOD COURT, MOUNT HOPE, ONTARIO L0R1W0	2022/05/10	200.00	
PHILIP TRAPASSO	50 MOORE CRESCENT, ANCASTER, ONTARIO L9G4Z6	2022/05/26	200.00	
RADO WODZINOWSKI	241 - 1 REDFERN AVENUE, HAMILTON, ONTARIO L9C 0E6	2022/05/26	100.00	
DENNIS CONCORDIA	9 EDGEWOOD AVENUE, HAMILTON, ONTARIO L8T1J8	2022/06/06	150.00	
SILVANA DICENZO	48 AUCHMAR ROAD, HAMILTON, ONTARIO L9C1C5	2022/06/07	1,200.00	
SAM MERCANTI	17 LAKEVIEW DRIVE, STONEY CREEK, ONTARIO L8E5A5	2022/06/07	1,000.00	
KATHLEEN WARD	153 GEORGE STREET, HAMILTON, ONTARIO L8P1E4	2022/06/08	1,200.00	
MICHAEL POWER	28 RAY STREET SOUTH, HAMILTON, ONTARIO L8P3V3	2022/06/09	1,200.00	
DAVID SMITH	5 CORNELIA COURT, MILLGROVE, ONTARIO L8B0Z9	2022/06/09	250.00	
MICHAEL LAMONT	25 MAIN STREET WEST, HAMILTON, ONTARIO L8P1H1	2022/06/15	250.00	
ANTHONY DICENZO	48 AUCHMAR ROAD, HAMILTON, ONTARIO L9C1C5	2022/06/15	1,200.00	
CARMEN CHIARAVALLE	7030 TWENTY ROAD EAST, HANNON, ONTARIO L0R1P0	2022/06/25	1,000.00	
RITA DICENZO	52 AUCHMAR ROAD, HAMILTON, ONTARIO L9C1C5	2022/07/04	1,200.00	
DAVID P COOPER	24 KINGSLEA DRIVE, HAMILTON, ONTARIO L8T4A1	2022/07/19	200.00	
PAUL PARENTE	35 JERSEYVILLE ROAD WEST, ANCASTER, ONTARIO L9G1A1	2022/07/21	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
WARNER BURWELL	27 OLD OAKES PLACE, ANCASTER, ONTARIO L9G4W9	2022/07/20	200.00	
REGAN ANDERSON	12 BARONS AVENUE SOUTH, HAMILTON, ONTARIO L8K2X9	2022/07/21	200.00	
ANTHONY ZARCONE	564 NORTH SHORE BLVD EAST, BURLINGTON, ONTARIO L8T1X2	2022/07/27	1,200.00	
JOSEPH MERCANTI	300 WOODWORTH DRIVE, ANCASTER, ONTARIO L9G2N1	2022/07/28	750.00	
MICHAEL CHIARAVALLE	7030 TWENTY ROAD EAST, HANNON, ONTARIO L0R1P0	2022/08/04	1,000.00	
PAUL PALETTA	300 RANDALL STREET, #408, OAKVILLE, ONTARIO L6J0G2	2022/08/05	1,000.00	
ALLAN BUIST	62 ST CLAIR AVENUE, HAMILTON, ONTARIO L8M2N5	2022/08/06	1,000.00	
LINDA KAWAMOTO	36 JAY STREET, HAMILTON, ONTARIO L9A4X8	2022/08/12	250.00	
RAJ SANDHU	45 AINSWORTH, STONEY CREEK, ONTARIO L8J1T2	2022/08/12	150.00	
CLEMENT FEIERABEND	35 DUNDURN STREET NORTH, HAMILTON, ONTARIO L8R3C7	2022/08/29	500.00	
NORA GRANCICH	168 YOUNG STREET, HAMILTON, ONTARIO L8N1V8	2022/09/02	500.00	
ANGELO CAMERACCI	183 MOTHERS STREET, HAMILTON, ONTARIO L9B0E1	2022/09/12	100.00	
MATTHEW JOHNSTON	77 MANSFIELD DRIVE, ANCASTER, ONTARIO L9G1M6	2022/09/12	500.00	
SERGIO MANCHIA	94 ROSSEAUX STREET, ANCASTER, ONTARIO L9G3M1	2022/09/12	500.00	
SPENCER MCKAY	97 KNYVET AVENUE, HAMILTON, ONTARIO L9A3J6	2022/09/12	250.00	
ANGELA MANCHIA	94 ROSSEAUX STREET, ANCASTER, ONTARIO L9G3M1	2022/09/12	250.00	
JAMES TURNBULL	250 FOXRIDGE DRIVE, ANCASTER, ONTARIO L9G5B8	2022/09/16	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
MIKE FRAPPORTI	10 DEERVIEW RIDGE, PUSLINCH, ONTARIO N0B2J0	2022/09/19	500.00	
MICHAEL VALVASORI	7049 TWENTY ROAD EAST, HANNON, ONTARIO L0R1P0	2022/09/23	1,000.00	
STEVEN SIROMASIC	174 MOUNTAIN PARK AVENUE, # 3 EAST, HAMILTON, ONTARIO L8V1A1	2022/10/03	1,000.00	
NICK PIEDIGROSSI	41 RUIJS BLVD, BRANTFORD, ONTARIO N3T0E1	2022/10/03	200.00	
JANET WEISZ	23 LANTERN LANE, DUNDAS, ONTARIO L9H6N9	2022/10/06	250.00	
GERALD ASA	23 LANTERN LANE, DUNDAS, ONTARIO L9H6N9	2022/10/06	250.00	
DAVID HORWOOD	39 OAK KNOLL DRIVE, HAMILTON, ONTARIO L8S4C2	2022/10/06	250.00	
DANA HORWOOD	39 OAK KNOLL DRIVE, HAMILTON, ONTARIO L8S4C2	2022/10/06	250.00	
SASHA WEISZ	78 MAYFAIR CRESCENT, HAMILTON, ONTARIO L8S4E7	2022/10/06	250.00	
THOMAS WEISZ	78 MAYFAIR CRESCENT, HAMILTON, ONTARIO L8S4E7	2022/10/06	250.00	
KAZIMIERZ CHRAPKA	19 WINGATE PLACE, HAMILTON, ONTARIO L9A5H6	2022/10/07	100.00	
PAUL VALERI	41 BALFOUR DRIVE, HAMILTON, ONTARIO, L9C7A5	2022/10/07	500.00	
ANTHONY VALERI	41 BALFOUR DRIVE, HAMILTON, ONTARIO, L9C7A5	2022/10/07	500.00	
JOSEPH MANCINELLI	3 MOUNTAIN PARK AVENUE, HAMILTON, ONTARIO L9A1A1	2022/10/11	1,000.00	
NICOLLE SETTLE	288 BOWMAN STREET, HAMILTON, ONTARIO L8S2V3	2022/10/18	100.00	
DAVE SOHAL	66 THIRD ROAD EAST, STONEY CREEK, ONTARIO L8J3J7	2022/10/21	1,200.00	
PETER J MERCANTI	47 JOANNE COURT, ANCASTER, ONTARIO L9G1B2	2022/10/23	500.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
DIANA MERCANTI	47 JOANNE COURT, ANCASTER, ONTARIO L9G1B2	2022/10/23	250.00	
PETER DYAKOWSKI	116 EASTBOURNE AVENUE, HAMILTON, ONTARIO L8M2M8	2022/10/31	500.00	
<b>Total</b>			<b>28,950.00</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 (\$)
DOMINIC GRANDONI	94 DUNCOMBE DRIVE, HAMILTON, ONTARIO L9A2G3	VIDEO	2022/10/07	500.00
<b>Total</b>				<b>500.00</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)      \$ 29,450.00 1B**



## 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

CHARTERED PROFESSIONAL ACCOUNTANT

Municipality HAMILTON	Date (yyyy/mm/dd) 2022/12/31
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**Contact Information**

Last Name or Single Name ST PIERRE	Given Name(s) CLAIRE	Licence Number L-209111
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**Address**

Suite/Unit Number	Street Number 15	Street Name JOHN STREET NORTH
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Municipality HAMILTON	Province ONTARIO	Postal Code L8R 1H1
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Telephone Number 289-639-2112	Email Address CGASTPIERRE@GMEIL.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.

## INDEPENDENT AUDITOR'S REPORT

To the City Clerk, City of Hamilton

### Qualified Opinion

I have audited the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of Esther Pauls, Candidate for the campaign period from May 10, 2022 to December 31, 2022 relating to the election held on October 24, 2022. These financial statements are included in Financial Statement – Auditor's Report, Form 4. These financial statements have been prepared by Esther Pauls, Candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

In my opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statements, Form 4 of the Esther Pauls Campaign are prepared, in all material respects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

### Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Esther Pauls, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Esther Pauls Campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

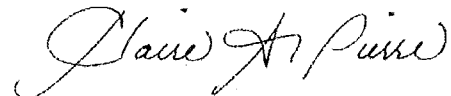
## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, 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 my 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.

I 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 I identify during my audit.



Hamilton, Ontario  
December 31, 2022

Claire St. Pierre  
Chartered Professional Accountant  
Professional Corporation Authorized  
to practice public accounting by the  
Chartered Professional Accountants of Ontario