

**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 6	1 7

 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  
FURLAN

Given Name(s)  
WALTER

Office for Which the Candidate Sought Election  
Councillor

Ward Name or Number (if any)  
Ward 3

Municipality  
City of Hamilton

Spending Limit  
General  
\$29,058.40

Parties and Other Expressions of Appreciation  
\$2,905.84

Contribution Limit  
Contributions from Candidate and Spouse  
\$10,660.80

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

**Box B: Declaration**

I, Walter Furlan, 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 03 24  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/24</u>	Time Filed <u>1:49PM</u>	Initial of Candidate or Agent (if filed in person) <u>WF</u>	Signature of Clerk or Designate  City of Hamilton
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MAR 24 2023

Elections

## Box C: Statement of Campaign Income and Expenses

\* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

### LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$ 0

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$ 26,275.00	see Note *
Revenue from items \$25 or less	+ \$ 265.00	
Sign deposit refund	+ \$ 0	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	see Note *
Interest earned by campaign bank account	+ \$ 0.24	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$ 26,540.24</b>	<b>C1</b>

### 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)	\$ 0	see Note *
Advertising	\$ 1,533.09	
Brochures/flyers	\$ 10,660.54	
Signs (including sign deposit)	\$ 10,465.61	
Meetings hosted	\$ 210.00	
Office expenses incurred until voting day	\$ 520.79	
Phone and/or internet expenses incurred until voting day	\$ 0	
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.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>\$ 23,390.03</b>	<b>C2</b>

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

1. Election night event/volunteer appreciation	+ \$ 716.68
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		<b>\$</b>	<b>716.68 C3</b>

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

Accounting and audit		\$	1,695.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		\$		see Note *
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		\$		
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>1,695.00 C4</b>	

**Total Campaign Expenses (C2 + C3 + C4) = \$ 25,801.71 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	738.53	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		– \$	738.53	
Surplus (or deficit) for the campaign				= \$ 0 D2

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	+	\$	10,150.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$	400.00	see Note *
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).		\$	1,165.00	
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).		\$	14,560.00	see Note *
<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	–	\$		
		\$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>=</b>	<b>\$</b>	<b>26,275.00</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 (\$)
Campaign office space @\$100/month for Jul, Aug, Sept, Oct	2022/10/24	400.00
<b>Total</b>		<b>400.00</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 (\$)
not applicable				0
<b>Total</b>				<b>0</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>
Helen MacMillan	67 Melrose Ave S, Hamilton, ON	2022/07/10	200.00	
Lena Sutton	30 Rosemont, Hamilton, ON	2022/07/14	500.00	
Mark Daniels	43 Garfield Ave S, Hamilton, ON	2022/07/22	200.00	
John Newman	178 South Park Avenue, Hamilton, ON	2022/07/24	150.00	
Crystal General	219 East Avenue N, Hamilton, ON	2022/08/13	200.00	
Peter Dyakowski	116 Eastbourne Ave, Hamilton, ON	2022/09/03	400.00	
Beau Chapman	88 Leinster Ave S, Hamilton, ON	2022/09/03	200.00	
William J Curran	56 Macaulay St. W., Hamilton, ON	2022/09/07	250.00	
Annette Duval	101 Thompsons Rd, Unit F206, Penetanguishene, ON	2022/09/19	1,200.00	
Beau Chapman	88 Leinster Ave S, Hamilton, ON	2022/09/22	100.00	
John Sudak	190 Sherman Ave N, Hamilton, ON	2022/09/24	600.00	
Philip Pindilli	170 Hendrie Ave, Burlington, ON	2022/09/30	200.00	
Mary Aduckiewicz	1 Maplewood Ave, Hamilton, ON	2022/10/15	250.00	
Anthony Chiarelli	123 Church St. Grimsby, ON	2022/10/17	1,000.00	
Darivoj Vranich	PH08-150 Main St W, Hamilton, ON	2022/10/18	1,200.00	
Alvi Beraldo	61 Rousseaux St., Ancaster, ON	2022/10/18	1,000.00	
Robert Kuruc	49 Lake Ave, Stoney Creek, ON	2022/10/18	500.00	
Al Frisina	133 Orchard Drive, Ancaster, ON	2022/10/18	1,200.00	
Jas Clarke	69 Greenstem Cres, Stoney Creek, ON	2022/10/18	300.00	
Peter Dyakowski	116 Eastbourne Ave, Hamilton, ON	2022/10/19	400.00	
Beau Chapman	88 Leinster Ave S, Hamilton, ON	2022/10/19	100.00	
Jean Fair	77 Tisdale St S, Hamilton, ON	2022/10/19	400.00	
Bob Sutton	30 Rosemont, Hamilton, ON	2022/10/21	200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Beau Chapman	88 Leinster Ave S, Hamilton, ON	2022/10/21	100.00	
Sam Merulla	161 Graham Ave S, Hamilton, ON	2022/10/23	200.00	
John Guglietti	493 Esplanade Avenue, Oakville ON	2022/10/24	500.00	
Marco Guglietti	300 Randall, suite 410, Oakville ON	2022/10/24	500.00	
Riccardo Guglietti	253 Balsam Drive, Oakville ON	2022/10/24	500.00	
Silvio Guglietti	200 Golf Avenue, Woodbridge ON	2022/10/24	500.00	
Daniel Gabriele	50 Aquamarine Drive, Stoney Creek, ON	2022/10/24	1,000.00	
<b>Total</b>			<b>14,050.00</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 (\$)
Harry Mastrokalos	339 Emerald St N, Hamilton, ON	Campaign event support	2022/07/24	50.00
Harry Mastrokalos	339 Emerald St N, Hamilton, ON	Campaign event support	2022/09/09	100.00
Lorne Best	727 Barton Street East, Hamilton, ON	Campaign t-shirts	2022/10/05	360.00
<b>Total</b>				<b>510.00</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)**      \$ 14,560.00 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)** = \$ \_\_\_\_\_

## 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), Chartered Accountant (CA)

Municipality Hamilton	Date (yyyy/mm/dd) 2023/03/24
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### Contact Information

Last Name or Single Name Cicchetti	Given Name(s) Claudio	Licence Number 3-319052
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Address		
Suite/Unit Number	Street Number 374	Street Name Main Street West

Municipality Hamilton	Province Ontario	Postal Code L8P 1K2
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Telephone Number 905-522-3222	Email Address claudio@ccbcllp.ca
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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

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

To the Candidate and the City of Hamilton

### **Qualified Opinion**

We have audited the accompany Financial Statement – Auditor's Report Form 4 (the "financial statement") of the Candidate which consists of the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of the Candidate for the campaign period from June 17, 2022 to December 31, 2022, relating to the election held on October 24, 2022. In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement of the Candidate are prepared, in all material respects, in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996 (the "Act").

### **Basis for Qualified Opinion**

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services, and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions 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 campaign income and expenses and surplus or deficit.

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 Statement* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 opinion.

### **Emphasis of Matter – Basis of Accounting and Restriction of Use**

The financial statement has been prepared to assist the Candidate to meet the requirements of the financial reporting provisions of Section 88 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 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 the Candidate for the Financial Statement**

The Candidate is responsible for the preparation of the financial statement in accordance with the financial reporting provisions of Section 88 of the Municipal Elections Act, 1996 and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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.

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, 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 the Candidate.

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.

Hamilton, Ontario  
March 24, 2023

CCBC LLP

Chartered Professional Accountants  
Licensed Public Accountants