

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	to	YYYY	MM	DD
	2 0 1 8	0 7	2 5		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)

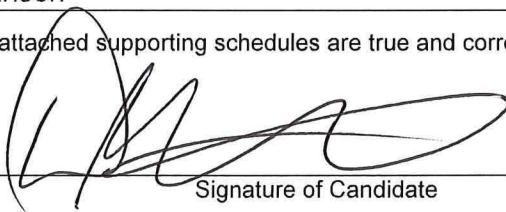
Box A: Name of Candidate and Office

Candidate's name as shown on the ballot	
Last Name or Single Name Melanson	Given Name(s) Daniel Joseph
Office for which the candidate sought election Mayor	Ward name or no. (if any)
Municipality Sudbury	
Spending Limit - General \$ 107,837.40	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, Daniel Melanson, 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

^{DM}
2019 03 29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2019/03/29	Time Filed 11:54a.m.	Initial of Candidate or Agent (if filed in person) DM	Signature of Clerk or Designate 
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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)	+ \$	16,350.00
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	16,350.00 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)	+ \$	_____
Advertising	+ \$	8,142.52
Brochures/flyers	+ \$	4,985.38
Signs (including sign deposit)	+ \$	352.56
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	180.65
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	7.25
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Travel mileage	+ \$	450.00
2. Translation	+ \$	154.44
3. Car repair due to sign damage	+ \$	536.52
4. Credit card charges	+ \$	362.95
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	15,172.27 c2

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$	1,130.00
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	+ \$	17.65
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	= \$	1,147.65 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,319.92 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	30.08 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	30.08
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	30.08 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)	+	\$	
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).	+	\$	400.00
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).	+	\$	15,950.00
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)	=	\$	16,350.00 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 attached (Schedule 1)			15,950.00	
Total			15,950.00	

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 \$
N/A - none				
<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) **\$ 15,950.00 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 \$
N/A - none		
<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 \$
N/A - none				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

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)

	\$	2A	
Number of tickets sold	X	2B	
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

Chartered Professional Accountant and Licenced Public Accountant

Municipality

City of Greater Sudbury

Date (yyyy/mm/dd)

2019/03/27

Contact Information

Last Name or Single Name

Lilly

Given Name(s)

Chuck

Licence Number

046389

Address

Suite/Unit No.

Street No.

487

Street Name

Bouchard

Municipality

Sudbury

Province

ON

Postal Code

P3E 2K8

Telephone No. (including area code)

705 522-2400

Email Address

clilly@srwc.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.

Schedule 1 - Contributions**Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

Name	Address	Amount Received \$	Date Received
Greg Babij	685 Beaton Ave SudburyP3E 3J7	500.00	10-Aug
Phillip Stewart	465 Telstar Ave SudburyP3E 5K9	500.00	23-Aug
Paul Zulich	1730 Regent Street SudburyP3E 3Z8	500.00	21-Aug
Don Rastall	2321 Greenwood Drive SudburyP3B 1A	1,000.00	21-Aug
Tommy Boyuk	60 Columba Terrace SudburyP3E 0E4	1,000.00	29-Aug
Norm Bradley	1287 Northshore Dr SudburyP3B 1E7	250.00	29-Aug
Maxim Jean Louis	6530 Tilton Lake Road SudburyP3G 1L5	250.00	4-Sep
Svetlana Sretenovic	264 Wembley Dr SudburyP3E 1N5	300.00	4-Sep
Kim Campbell	PO Box 1414 SudburyP3E 5K4	300.00	4-Sep
Grant Dinan	130 Copper St SudburyP3E 2C2	1,000.00	4-Sep
Dr Stephen Kosar	1150 Ramsay Lk Road SudburyP3E 6J7	500.00	5-Sep
Wayne Tonelli	7632 Estaire RoadP3E 4N1	250.00	5-Sep
Robert Brouillette	1775 O'Neil Dr West GarsonP3L 1L6	350.00	5-Sep
Annette Paquette	50 Manchester Crescent SudburyP3A 5I	1,200.00	5-Sep
Pierre Paquette	50 Manchester Crescent SudburyP3A 5I	1,200.00	5-Sep
Mike Clement	369 Dell Street SudburyP3B 2M2	500.00	5-Sep
Sirio Gregorini	867 Admiral Dr SudburyP3E 6J5	500.00	11-Sep
Scott Edwards	34 Benn Dr SkeadP3L 1L5	500.00	13-Sep
George Demers	663 Arnold St SudburyP3E 6H1	250.00	17-Sep
James Bot	3740 Long Lake RdP3G 1J8	1,200.00	13-Oct
Alex Crossgrove	430 WestmountP3A 5ZH	500.00	19-Oct
Gord Wallace	Box 1000 Copper CliffPOM 1N0	1,200.00	18-Oct
Richard Levert	17 Frood RoadP3C 4Y9	500.00	23-Oct
Brian Ramakko	374 Brenda DriveP3E 5G7	500.00	1-Nov
Ron Baigrie	501-1630 Paris St. SudburyP3E 3C1	1,200.00	30-Nov
Total		<u>\$ 15,950.00</u>	



SRWC_{LLP}
Chartered Professional Accountants

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705 522 2400 | mail@srwc.com | srwc.com

DAN MELANSON - CAMPAIGN

FINANCIAL STATEMENTS

Period Ended December 31, 2018



INDEPENDENT AUDITORS' REPORT

To The City Clerk of the City of Greater Sudbury

Qualified Opinion

We have audited the financial statements - Auditor's Report Form 4 ("financial statements") of Daniel Melanson ("candidate"), which comprises of the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from July 25, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information. The financial statements have been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

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 statements of the candidate for the period ended December 31, 2018 present fairly in all material respects, the candidate's campaign income and expenses, and deficit in accordance with Section 78 of the Municipal Elections Act, 1996.

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 the candidate's campaign income and expenses, and surplus.

Responsibilities of the Candidate for the Financial Statements

The candidate is responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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 Form 4 section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Our 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 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 statements.

A further description of the auditor's responsibilities for the audit of the financial statements is in Appendix A attached to this report. This description forms part of our auditor's report.

SRWC LLP

SRWC LLP

Sudbury, Ontario
March 27, 2019

Chartered Professional Accountants
Licensed Public Accountants

APPENDIX A
SUPPLEMENTARY DESCRIPTION OF THE AUDITORS' RESPONSIBILITIES

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 statements 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.