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SEP 24 2015

CLERK'S

INDEPENDENT AUDITORS' REPORT

To The City Clerk of the City of Greater Sudbury

Report on the Financial Statements

We have audited the accompanying 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 April 8, 2014 to June 30, 2015 (relating to the election held on October 27, 2014), and other explanatory information. The Financial Statements have been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility 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 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 auditors' judgment, including the assessment of 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 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 candidate, 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 audit opinion.

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 income and expenses, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements of the candidate for the period ended June 30, 2015 present fairly in all material respects, the candidate's income and expenses, and deficit in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

SOSTARICH, ROSS, WRIGHT & CECUTTI, LLP

Sostarich, Ross, Wright & Cecutti LLP

Sudbury, Ontario
September 16, 2015

Chartered Professional Accountants
Licensed Public Accountants

**Financial Statement - Auditor's Report
Form 4**
Municipal Elections Act, 1996 (Section 78)
Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)

YYYY	MM	DD
2 0 1 4	0 4	0 8

 to

YYYY	MM	DD
2 0 1 5	0 6	3 0

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

 Last Name
Melanson

 Given Name(s)
Daniel Joseph

 Name of office for which the candidate sought election
Mayor

Ward name or no. (if any)

 Name of Municipality
Sudbury

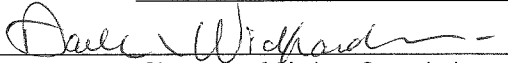
 Spending limit issued by clerk
\$ 107,837.40

- I did not accept any contributions or incur any expenses other than the nomination fee. *(Complete Box A and B only)*

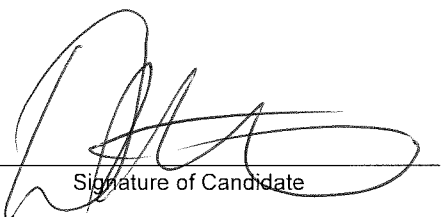
Box B: Declaration

I, Daniel Melanson, a candidate in the municipality of City of Greater Sudbury, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the City of Greater Sudbury
on (yyyy/mm/dd) 2015 10 24

Signature of Clerk or Commissioner

2015 10 24 (3:13pm)
Date Filed in the Clerk's Office (yyyy/mm/dd)


Signature of Candidate

**Danielle Marie Wicklander, a
Commissioner for taking Affidavits
In and for the Courts of Ontario,
while within the Territorial
District of Sudbury.**

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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)	+ \$	<u>105,694.15</u>
Refund of nomination filing fee	+ \$	<u>200.00</u>
Sign deposit refund	+ \$	<u> </u>
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	<u> </u>
Interest earned by campaign bank account	+ \$	<u> </u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Total Campaign Income (Do not include loan)	= \$	<u>105,894.15</u> C1

EXPENSES (Note: include the value of contributions of goods and services)**Expenses subject to spending limit**

Nomination filing fee	+ \$	<u>200.00</u>
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	<u> </u>
Advertising	+ \$	<u>70,931.66</u>
Brochures/flyers	+ \$	<u>7,625.24</u>
Signs (including sign deposit)	+ \$	<u>14,052.38</u>
Meetings hosted	+ \$	<u> </u>
Office expenses incurred until voting day	+ \$	<u>2,559.28</u>
Phone and/or Internet expenses incurred until voting day	+ \$	<u>482.61</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	<u> </u>
Bank charges incurred until voting day	+ \$	<u>257.92</u>
Interest charged on loan until voting day	+ \$	<u> </u>
Other (provide full details)		
1. Database	+ \$	<u>3,000.00</u>
2. Insurance	+ \$	<u>540.00</u>
3. Translation and Rent	+ \$	<u>5,197.29</u>
Total Expenses subject to spending limit	= \$	<u>104,846.38</u> C2

Expenses not subject to spending limit

Accounting and audit	+ \$	<u>750.00</u>
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	<u> </u>
Voting day party/appreciation notices	+ \$	<u> </u>
Office expenses incurred after voting day	+ \$	<u> </u>
Phone and/or Internet expenses incurred after voting day	+ \$	<u> </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u> </u>
Bank charges incurred after voting day	+ \$	<u>297.77</u>
Interest charged on loan after voting day	+ \$	<u> </u>
Expenses related to recount	+ \$	<u> </u>
Expenses related to controverted election	+ \$	<u> </u>
Expenses related to compliance audit	+ \$	<u> </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
Total Expenses not subject to spending limit	= \$	<u>1,047.77</u> C3

Total Campaign Expenses (C2 + C3)**= \$ 105,894.15 C4**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>0.00</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$	<u> </u>	D2
Total (D1 – D2)	= \$	<u>0.00</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u> </u>	
Surplus (or deficit) for the campaign	= \$	<u>0.00</u>	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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of N/A.

Name	Full Address	Description of Goods or Services	Value \$
Total			750.00

Additional information is listed on separate supplementary attachment

Description	Date Acquired (yyyy/mm/dd)	Supplier	Current Market Value \$	Quantity	Total Value \$
<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**
X _____ **2B**

Number of tickets sold

= \$ _____

Total Ticket Revenue (2A X 2B) (Include in 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 Revenue (include in Schedule 1)

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1. _____ + \$ _____
2. _____ + \$ _____
3. _____ + \$ _____
4. _____ + \$ _____
5. _____ + \$ _____

= \$ _____

Total Part III Revenue (include 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 in Box C)

Auditor's Report*Municipal Elections Act, 1996 (Section 78)*

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)

2014/03/26

Contact Information

Last Name

Lilly

First Name

Chuck

Licence Number

Address

Suite/Unit No.

Street No.

487

Street Name

Bouchard Street

City/Town

Sudbury

Province

On

Postal Code

P3E 2K8

Telephone No. (including area code)

705 522-2400

ext.207

Fax No.

705 522-2951

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 78 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.

Dan Melanson Mayoral Campaign
Municipality: City of Greater Sudbury
For the campaign period of April 8, 2014 to June 30, 2015

Schedule 1 - Contributions

Part II - List of Contributions from Each Single Contributor Totalling more than \$100

Table 1: Monetary Contributions from Individuals other than candidates or spouse

Contributor	Address	Cheque Amount
Andrew Mollison	74 Crater Cres, Sudbury P3E 5Y6	\$ 500.00
Arthur Slade	344 - 20 Ste Anne Rd, Sudbury P3C 5N4	\$ 500.00
Bernard Garner	3174 Lammi's Road, Sudbury P3G 1M6	\$ 200.00
Brent Edwards	3144 Lammi's Road, Sudbury P3G 1M6	\$ 750.00
Cheryl Gazzola	4779 Long Lake Road, Sudbury P3G 1K6	\$ 500.00
Cheryl Parsons	10 Cedar Point Road, Sudbury P3G 1G2	\$ 600.00
Claude Leblanc	2085 Greenwood Drive, Sudbury P3B 1A2	\$ 750.00
Darlene Ruby	144 Old Soo Road, Lively P3Y 1J9	\$ 750.00
Dennis Venturi	144 Old Soo Road, Lively P3Y 1J9	\$ 750.00
Dr. Stephen Kosar	404-2009 Long Lake Road, Sudbury P3E 6C3	\$ 750.00
Fred Fortier	347 Walford Road, Sudbury P3E 2H1	\$ 500.00
George Demers	663 Arnold Street, Sudbury P3E 6H1	\$ 500.00
Gilles Ethier	124 Riverside Court, Sudbury P3E 0E3	\$ 500.00
Gordon Peterson	6514 Tilton Lake Road, Sudbury P3G 1L5	\$ 200.00
Jack Ceming	982 Ramsey Lake Road, Sudbury P3E 6J7	\$ 500.00
James Bisset	2230 Algonquin Road, Sudbury P3E 4Z6	\$ 300.00
Jared Ethier	740 Dew Drop Road, Sudbury P3G 1L1	\$ 750.00
Joe McDonald	505 Beatrice Cres., Sudbury P3A 5B4	\$ 750.00
John Antonioni	7 Firstbrook Road, Toronto M4E 2L2	\$ 250.00
John Svalina	45 Ursa Court, Sudbury P3E 6B8	\$ 250.00
John Thomas Brown	2215 Muriel Cres, Sudbury P3E 4W3	\$ 750.00
Judith Kirkwood	4291 Chief Lake Road, Sudbury P3G 1K8	\$ 750.00
Kenneth Sonoski	4580 Chief Lake Road, Sudbury P3G 1K8	\$ 500.00
Linda Bissett	257 Forest Lake Road, Sudbury P3G 1K8	\$ 750.00
Louis Dozzi	328 Leslie Street, #6, Sudbury P3B 2T5	\$ 500.00
Macgregor Sinclair	322 Laura Ave, Sudbury P3E 3R9	\$ 500.00
Maija Ceming	982 Ramsey Lake Road, Sudbury P3E 6J7	\$ 500.00
Mary Dawson-Cole	731 Corsi Hill, Sudbury P3E 6L6	\$ 500.00
Michael McLaughlin	431 John Street, Sudbury P3E 1R4	\$ 250.00
Randall Bissett	257 Forest Lake Road, Sudbury P3G 1K8	\$ 750.00
Richard Bazinet	851 Auger Ave, Sudbury P3A 4A5	\$ 300.00
Richard Rintala	RR1 160 Northshore Black Lake Rd, Lively P3Y 1H8	\$ 500.00
Robert Wrong	87 St. Brendan Street, Sudbury P3E 1K4	\$ 750.00
Ronald Baigrie	65 Larch Street, Ste 200C, Sudbury P3E 1B8	\$ 750.00
Tommy Boyuk	60 Columba Terrace, Sudbury P3E 0E4	\$ 750.00
William Babij	304 - 99 Walford Road, Sudbury P3E 6K3	\$ 750.00
Total		\$ 20,100.00

**Dan Melanson Mayoral Campaign
Municipality: City of Greater Sudbury
For the campaign period of April 8, 2014 to June 30, 2015**

**Schedule 2 - Contributions
Part II - List of Contributions from Each Single Contributor Totalling more than \$100
Table 2: Monetary Contributions from unions or Corporations**

Contributor	Address	President or Business Manager	Cheque Amount	Authorized Representative
1103241 Ontario Inc. (Tim Hortons #1478, 2056)	970 Lorne Street, Sudbury P3C 4R9	Chris Lavigne	\$ 550.00	Chris Lavigne
1168031 Ontario Inc, Skyline Helicopter Tech	195 Magill Street, Lively P3Y 1K6	Joe Natali	\$ 500.00	Joe Natali
1499469 Ontario Inc.	40 Oberon Street, Sudbury P3E 0A6	Paolo Cusinato	\$ 750.00	Paolo Cusinato
1582797 Ontario Limited	402 Frood Road, Sudbury P3C 4Z8	Fred Slade	\$ 750.00	Fred Slade
1721169 Ontario Inc. (Devco)	76 Loach's Road, Sudbury P3E 2P7	Alfonso Argento	\$ 750.00	Steve Vaccaro
2334129 Ontario Inc.	120 St. Cloud Street, Sudbury P0M 3C0	Dave Edsall	\$ 500.00	Dave Edsall
314321 Ontario Limited, o/a Bull Powertrain	1510 Fairburn Street, Sudbury P3A 1N7	Pierre Paquette	\$ 750.00	Pierre Paquette
337797 Ontario Limited	2085 Greenwood Drive, Sudbury P8B 1A2	Claude Leblanc	\$ 750.00	Claude Leblanc
772322 Ontario Limited	42 Kormak Street, Sudbury P3B 4H3	Ray Rose	\$ 500.00	Ray Rose
ABS Manufacturing & Distributing Ltd.	185 Magill Street, Lively P3Y 1K6	John Bradley	\$ 750.00	John Bradley
Albona Investments Inc.	2477 Maley Drive, Sudbury P3A 4R7		\$ 200.00	
Av Gancher Inc.	319 Nepahwin Ave, Sudbury P3E 2H5	Av Gancher	\$ 300.00	Av Gancher
Baran Group In. - Cedar Pointe Plaza	128 Pine St, Suite 300, Sudbury P3C 1X3	Ron Baran	\$ 750.00	Ron Baran
Canadian Builder Inc.	2354 Long Lake Road, Sudbury P3E 5H5		\$ 250.00	
Cecchetto & Sons Limited	6 Sutherland Street, Sudbury P3C 3A6	Ron Cecchetto	\$ 200.00	Ron Cecchetto
Cemor Apartments	2190 Southbay Road, Sudbury P3E 6H7	Maija Gerning	\$ 500.00	Maija Gerning
Corporate Support Services Incorporated	4555 Hurontario Street, Unit C10, Mississauga L4Z 3M1	Sandy Coutou	\$ 750.00	Sandy Coutou
D & A Fine Meats Ltd.	1885 Paris Street, Sudbury P3E 3C5	Andrew Nesci	\$ 750.00	Andrew Nesci
Dalron Group	130 Elm Street, Sudbury P3C 1T6	Ron Arnold	\$ 500.00	Ron Arnold
Denis Gratton Construction Ltd.	PO Box 5109, Chelmsford P0M 1L0	Denis Gratton	\$ 500.00	Denis Gratton
Dr. G. Bakker Medicine PC	212 Maki Avenue, Sudbury P3E 2P2	G. Bakker	\$ 300.00	G. Bakker
Dr. Maurice St. Martin Medicine PC	960 Notre Dame Ave, Unit E, Sudbury P3A 2T4	Lucie St. Martin	\$ 750.00	Lucie St. Martin
Dynamic Insurance Brokers 1679407 Ont. Lim.	1769 Regent Street, Sudbury P3E 3Z7	Grant Dinan	\$ 500.00	Grant Dinan
ETC Inc.	101 Magill Street, Lively P3Y 1K6	Troy Sasseville	\$ 500.00	Troy Sasseville
Falcon Hotel Limited	3024 Falconbridge Hwy, Garson P3L 1V1	Bob Lamoureux	\$ 500.00	Bob Lamoureux
Fisher Wavy Inc.	POB 2000, Copper Cliff P0M 1N0	Malcolm Croskery	\$ 750.00	Malcolm Croskery
Gregory Babji PC	685 Beaton Ave, Sudbury P3E 3J7	Greg Babji	\$ 500.00	Greg Babji
Helicopter Transport Services (Canada) Inc.	POB 250, Carp K0A 1L0	Luc Pilon	\$ 750.00	Luc Pilon
Holloway Equipment Rental Limited	57 Heino Road, Garson P	Scott Edwards	\$ 750.00	Scott Edwards
Industrial Energy Utilization Consultants Inc.	3144 Lammi's Road, Sudbury P3G 1M6	Brent Edwards	\$ 750.00	Brent Edwards

**Dan Melanson Mayoral Campaign
Municipality: City of Greater Sudbury
For the campaign period of April 8, 2014 to June 30, 2015**

Schedule 2 - Contributions

**Part II - List of Contributions from Each Single Contributor Totalling more than \$100
Table 2: Monetary Contributions from unions or Corporations**

Contributor	Address	President or Business Manager	Cheque Amount	Authorized Representative
Lacroix Construction Co.(Sudbury) Ltd.	861 Lapointe Street, Sudbury P3A 5N8	Barry Lacroix	\$ 750.00	Barry Lacroix
Leverit Personnel Resources Inc.	17 Frood Road, Sudbury P3C 4Y9	Richard Leverit	\$ 500.00	Richard Leverit
Loughheed's Limited	252 Regent Street S., Sudbury P3C 4C8	Geoffrey Loughheed	\$ 500.00	Geoffrey Loughheed
Luxor Management Inc.	128 Pine St, Suite 300, Sudbury P3C 1X3	Jon Leblanc	\$ 500.00	Jon Leblanc
M.W. Holdum Inc., o/a Outdoor Exposure	487 Bouchard Street, Sudbury P3E 2K8	Dave Petryna	\$ 250.00	Dave Petryna
Nesci's Catering Limited	1323 Martindale Road, Sudbury P3E 4J7	Andrew Nesci	\$ 500.00	Andrew Nesci
Pioneer Construction Inc.	POB 3000, Copper Cliff P0M 1N0	Malcolm Croskery	\$ 750.00	Malcolm Croskery
Porterio Developments Inc.	1351C Kelly Lake Rd, Unit 10, Sudbury P3E 5P5	Sirio Gregorini	\$ 500.00	Sirio Gregorini
R.L. Gougeon Limited	120 Larch Street, Sudbury P3E 1C2	Shauna Kirkwood	\$ 300.00	Shauna Kirkwood
Ramakko's Tackle World Ltd.	2345 Regent St. S, Sudbury P3E 6K7	Brian Ramakko	\$ 500.00	Brian Ramakko
Ronald V. Trebb PC	164 Elm Street, Sudbury P3C 1T7	Ron Trebb	\$ 500.00	Ron Trebb
Shaughnessy Street Holdings Inc.	176 Larch Street, Sudbury P3E 1G5	Wayne Maher	\$ 200.00	Wayne Maher
TeraNorth Construction & Engineering Limited	799 Luomo Road, Sudbury P3G 1J4	Jim Bot	\$ 750.00	Jim Bot
Tesc Management Services Inc.	935 Ramsey Lake Rd, Sudbury P3E 2C6	Dario zulich	\$ 750.00	Dario zulich
Vista Sudbury Hotel Inc.	55 King Street W, Ste 801, Kitchener N2G 2W1	Amin Visram	\$ 750.00	Amin Visram
Walden Electrical Ltd.	106 Fielding Road, Lively P3Y 1L5	Paul Ferguson	\$ 500.00	Paul Ferguson
Zulich Enterprises Limited	1730 Regent St Unit 5, Sudbury P3E 3Z8	Paul Zulich	\$ 750.00	Paul Zulich

Total \$ 26,550.00