

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 6	2 7

 to

YYYY	MM	DD
2 0 1 8	12	31

 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

Bruno

Given Name(s)

John

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Three

Municipality

Sault Ste Marie

Spending Limit - General

\$ 15,207.65

Spending Limit - Parties and Other Expressions of Appreciation

\$ 1,520.76

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

Box B: Declaration

I, JOHN BRUNO, 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

19/03/22
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
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2019/03/15	2:45	J.B.	
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2019/03/25	J.B.	J.B.	
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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)	+ \$	10,664.22
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)	= \$	10,664.22 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	+ \$	1,419.78
Brochures/flyers	+ \$	3,138.69
Signs (including sign deposit)	+ \$	3,797.51
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	229.25
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	110.94
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Social media - setup & design (Facebook, Twitter, Internet)	+ \$	500.00
2. Boundaries map	+ \$	25.00
3. List of Electors	+ \$	25.00
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	9,246.17 C2

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

1. Food & beverages	+ \$	631.94
2. Supplies	+ \$	31.13
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	663.07 C3

Expenses not subject to spending limits

Accounting and audit	+ \$	_____
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	_____
Office expenses incurred after voting day	+ \$	1.13
Phone and/or internet expenses incurred after voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	_____
Bank charges incurred after voting day	+ \$	16.40
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	= \$	17.53 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 9,926.77 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	737.45 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	737.45
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	_____
Surplus (or deficit) for the campaign	= \$	737.45 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	+ \$	5,250.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	1,014.22	
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).	+ \$	_____	
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).	+ \$	4,400.00	
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)	= \$	10,664.22	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			3,900.00	
Total			3,900.00	

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 \$
Pat Pelletier	220 Millcreek Drive, Sault Ste Marie, ON P6B 6L7	Social media design and setup	2018/06/30	500.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	500.00

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) **\$ 4,400.00 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 \$
Campaign activities - see attached for details		791.85
Appreciation party - see attached for details		222.37

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total
		1,014.22

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 \$
<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 _____

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

FCPA, FCA, LPA

Municipality

Sault Ste. Marie

Date (yyyy/mm/dd)

Feb 28 / 2019

Contact Information

Last Name or Single Name

KPMG LLP

Given Name(s)

Licence Number

1-15714

Address

Suite/Unit No.

111

Street No.

200

Street Name

ELGIN STREET

Municipality

SAULT STE. MARIE

Province

ONT

Postal Code

P6A 6L6

Telephone No. (including area code)

705-941-5773

Email Address

mmarino@kpmg.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.

Contributions from Third Parties:

Name	Address	Date Received	Amount Received	Amount In Kind
Dr Gupta	87 McNiece, Sault Ste Marie, ON, P6A 4X5	08-Aug	250.00	
Pat Pelletier	220 Millcreek Dr., Sault Ste Marie, On, P6B 6L7	30-Aug		500.00
Frank Palumbo	44 Alagash Dr., Sault Ste Marie, ON, P6A 5K6	05-Sep	500.00	
Chris Dovigi	393 Devon Ave., Sault Ste Marie, ON, P6C 1Y6	10-Sep	500.00	
Ida Bruno	8 Lang Crt, Sault Ste Marie, ON P6B 0B2	17-Sep	600.00	
Enrico Iacoe	77 Caddy Ave., Sault Ste Marie, ON,	21-Sep	200.00	
Rose Rosa	81 Pointe Des Chenes Crescent, Sault Ste Marie, ON P6A 5K6	01-Oct	500.00	
Bruce Wilson	494 Albert St. E., Sault Ste Marie, ON P6A 2K2	02-Oct	200.00	
Sam Biasucci	47 Birkshire PJ, Sault Ste Marie, ON, P6A 6J8	03-Oct	400.00	
Ben Pino	67 Gravelle St., Sault Ste Marie, ON, P6A 5A2	03-Oct	250.00	
Peter Bortolussi	29 Appaloosa, Sault Ste Marie, ON P6A 6K4	05-Oct	500.00	
			<u>3,900.00</u>	<u>500.00</u>

Part III - Contributions from candidate or spouse

Table 3: Contributions in goods or Services

Description	Date received	Value \$
	2018/06/25	-
Boundaries Map		25.00
website	2018/07/30	118.91
materials for signs	2018/08/25	71.81
materials for signs	2018/08/29	484.00
List of Electors		25.00
materials for signs		37.38
materials for signs	2018/08/31	16.59
Facebook "boost"	2018/09/17	30.00
Facebook "boost"	2018/09/20	60.00
Facebook "boost"	2018/09/27	20.34
receipt book	2018/10/19	1.13
return of unused materials for signs	2018/10/27	(98.31)
		<u>791.85</u>
Appreciation Party:		
food	2018/10/20	31.13
cups, napkins, plates,etc	2018/10/21	74.85
wine	2018/10/21	80.45
beer	2018/10/22	35.94
pop, snacks, decoration		<u>222.37</u>
		<u><u>1,014.22</u></u>

JOHN BRUNO MUNICIPAL CAMPAIGN

Financial Information – Auditor's Report Form 4

For the campaign period from June 27, 2018 to December 31, 2018

Note to the Financial Statement – Auditor's Report Form 4:

1. Basis of accounting:

The financial information in Form 4 has been prepared based on instructions included in Form 4 and the 2018 Candidates' Guide for Ontario Municipal Councils and School Board Elections. The instructions in Form 4 did not prescribe a financial reporting framework. The Candidate has prepared the financial information in Form 4 in accordance with the recognition and measurement principles of Part II of the CPA Handbook – Accounting, and not the presentation principles or the presentation of all the financial statements or note disclosure required by Part II of the CPA Handbook – Accounting for a complete set of financial statements.

Financial Information – Auditor's Report Form 4

**JOHN BRUNO MUNICIPAL
CAMPAIGN**

Campaign period from June 27, 2018 to December 31, 2018



KPMG LLP
111 Elgin Street, Suite 200
Sault Ste. Marie ON P6A 6L6
Canada
Telephone (705) 949-5811
Fax (705) 949-0911

INDEPENDENT AUDITORS' REPORT

To the City Clerk of Sault Ste. Marie

We have audited the accompanying financial information of John Bruno ("the candidate"), for the campaign period from June 27, 2018 to December 31, 2018 relating to the municipal election held on October 22, 2018 contained in the Financial Statement – Auditor's Report Form 4 ("the financial information") as follows:

- Box C: Statement of Campaign Income and Expenses
- Box D: Calculation of Surplus or Deficit
- Schedule 1 – Contributions
- Schedule 2 – Fundraising Events and Activities

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our auditors' report, the financial information for the campaign period ended December 31, 2018 has been prepared, in all material respects, in accordance with the basis of accounting in Note 1 to the Financial Statement – Auditor's Report Form 4.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of an electoral campaign, the completeness of contributions, other revenue, donated goods and services, and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of the financial information was limited to the amounts recorded in the candidate's accounting records.

Therefore we were not able to determine whether any adjustments might be necessary to campaign income and expenses and calculation of surplus or deficit.

Our opinion on the financial information for the period ended December 31, 2018 was qualified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Information" section of our auditors' report.

We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.



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

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 1 of the financial information has been prepared in accordance with the basis of accounting described in Note 1 to the Financial Statement – Auditor's Report Form 4.

The financial information is prepared to assist the candidate to comply with the Municipal Elections Act, 1996 (Section 88.25). As a result, the financial information may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Candidate's Responsibility for the Financial Information

The Candidate is responsible for the preparation and fair presentation of the financial information in accordance with the basis of accounting described in Note 1 to the Financial Statement – Auditor's Report Form 4. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial information in the circumstances, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the financial information.

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 schedule, 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.



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- 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 Institution's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

February 28, 2019