

**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 1	0 3

 to 

YYYY	MM	DD
2 0 1 4	1 2	3 1

 Primary filing reflecting finances to December 31 (or 45<sup>th</sup> day after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45<sup>th</sup> 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  
Merulla

 Given Name(s)  
Sam

 Name of office for which the candidate sought election  
City Councillor

 Ward name or no. (if any)  
Ward 4 - Hamilton East

 Name of Municipality  
Hamilton

 Spending limit issued by clerk  
\$ 25,206.20

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

**Box B: Declaration**

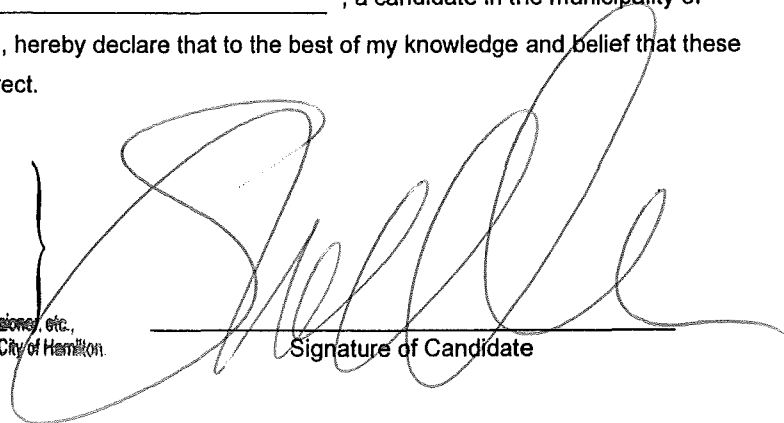
I, Sam Merulla, a candidate in the municipality of Hamilton, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

 in the municipality of Hamilton

 on (yyyy/mm/dd) 2015/03/24


Signature of Clerk or Commissioner

Kit Lina Bedeian, a Commissioner, etc.,  
Province of Ontario, for the City of Hamilton.  
Expires June 12, 2015.


Signature of Candidate

2015/03/24

Date Filed in the Clerk's Office (yyyy/mm/dd)

**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)	+ \$	38,047.50
Refund of nomination filing fee	+ \$	_____
Sign deposit refund	+ \$	_____
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$	_____
Interest earned by campaign bank account	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>38,047.50 C1</b>

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

Nomination filing fee	+ \$	100.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	747.50
Advertising	+ \$	1,166.73
Brochures/flyers	+ \$	11,985.27
Signs (including sign deposit)	+ \$	1,847.55
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	1,378.70
Phone and/or Internet expenses incurred until voting day	+ \$	4,006.25
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	13.03
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
<b>Total Expenses subject to spending limit</b>	<b>= \$</b>	<b>21,245.03 C2</b>

**Expenses not subject to spending limit**

Accounting and audit	+ \$	500.00
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$	_____
Voting day party/appreciation notices	+ \$	6,221.79
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	+ \$	75.18
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. _____	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
<b>Total Expenses not subject to spending limit</b>	<b>= \$</b>	<b>6,796.97 C3</b>

**Total Campaign Expenses (C2 + C3)****= \$ 28,042.00 C4**

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

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	<u>10,005.50</u>	D1
Eligible deficit carried forward by the candidate from the last election	- \$		D2
<b>Total (D1 – D2)</b>	= \$	<u><b>10,005.50</b></u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>10,000.00</u>	
Surplus (or deficit) for the campaign	= \$	<u><b>5.50</b></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 \$ 5.50 paid to municipal clerk in the municipality of Hamilton.





Additional information is listed on separate supplementary attachment

Total



Additional information is listed on separate supplementary attachment

**Total**

**747.50**



**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 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

CPA, CA

Municipality

Hamilton

Date (yyyy/mm/dd)

2015/02/12

**Contact Information**

Last Name

Pettinelli

First Name

Gene

Licence Number

8963

Address

Suite/Unit No.

6th Fl

Street No.

One

Street Name

James Street South

City/Town

Hamilton

Province

ON

Postal Code

L8P 4R5

Telephone No. (including area code)

905 522-6555

ext.223

Fax No.

905 522-6574

Email Address

genep@petmas.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

**MONETARY CONTRIBUTIONS FROM INDIVIDUALS OTHER THAN THE CANDIDATE OR THE CANDIDATE'S SPOUSE TOTALING MORE THAN \$100**

<u>Name</u>	<u>Address</u>	<u>Amount</u>
Elisa Fracassi	1087 Old Mohawk Rd, Ancaster ON L9G 3K9	750.00
Louisa Spallacci	27 Rousseaux St, Ancaster ON L9G 2W6	750.00
Sandra Spallacci	63 Rousseaux St, Ancaster ON L9G 2W6	750.00
Rudi Spallacci	338 Mountain Brow Blvd, Hamilton ON L8T 1A6	750.00
Gwenn Victor	647 Armour Rd, Peterborough, ON K9H1Z3	750.00
Richard Pollock	40H-32 King St W, Stoney Creek, ON L8G 1H5	750.00
Assunta Burns	14 Peppertree Cres, Ancaster ON L9G 4L8	700.00
Dan Daly	731 Fiddlers Green Rd, Ancaster ON L9G 3L1	500.00
Keith Munt	16 Freeland Crt, Hamilton ON L8S 3R5	500.00
David Serwatak	7 Lake Pointe Pl, Hamilton ON L8E 4P8	250.00
Thomas Weisz	78 Mayfair Cres, Hamilton ON L8S 4E7	250.00
Sasha Weisz	78 Mayfair Cres, Hamilton ON L8S 4E7	250.00
Dr Janet Weisz	23 Lantern Lane, Dundas ON L9H 6N9	250.00
Gerald Asa	23 Lantern Lane, Dundas ON L9H 6N9	250.00
Riccardo Persi	35 Elmhurst dr, Hamilton ON L8T 1C5	250.00
Samuel Aquino	248 North Service Rd, Grimsby ON L3M 4E8	250.00
Matteo Spedalieri	142 Watercrest Dr, Winona ON L8E 5C7	200.00
Bob Slattery	97 King St E, Stoney Creek ON L8G 1C1	200.00
Pat Almonte	251 Albright Rd, Hamilton ON L8K 6P9	200.00
David Ippolito	22 Chancery Drive, Ancaster ON L9G 4L7	200.00
Joel Ippolito	11 Oak Knoll Dr, Hamilton ON L8S 4C2	200.00
Gina Piedimonte	105 Templemead Dr, Hamilton ON L8W3G4	200.00
Paul Miller	16 Garinger Cres, Binbrook ON L0R 1C0	150.00
Nicholas Zaffiro	11 Forsythe Place, Hamilton ON L8S 4E5	100.00
		<u>9,400.00</u>

MONETARY CONTRIBUTIONS FROM CORPORATIONS OR UNIONS

Name	Address	President or Business Manager	Authorized Representative	Amount
Cole Carriers Corp.	89 Glow Ave, Hamilton ON L8H 3V7	Philip Fracassi	P. Fracassi/D. Bronowicki	750.00
Spallacci & Sons Limited	85 Lancing Drive, Unit Q, Hamilton ON L8W 2Z9	Rudi, Frank& Loren Spallacci	Frank Spallacci	750.00
Spallacci Construction Ltd	85 Lancing Drive, Unit Q, Hamilton ON L8W 2Z9	Adriano Spallacci	Frank Spallacci	750.00
UFCW Local 102	149 Main St E, Hamilton ON L8N 1G4	Dominic Musitano	Lydia Orsurko/Gwenn Victor	750.00
Sundra Inc.	14 Como Pl, Hamilton ON L9B 2W5	Sandra Sergio	Sandra Sergio	750.00
1766479 Ontario Ltd	4675 Queen St, Niagara Falls ON L2E 2L6	Tony Losak	Dominic Musitano/Gwenn Victor	750.00
Global Organizing Strategies	149 Main St E, Hamilton ON L8N 1G4	Dominic Musitano	Dominic Musitano	750.00
S.T.E.U. Local 777	149 Main St E, Hamilton ON L8N 1G4	Gwen Victor	Dominic Musitano/Gwenn Victor	750.00
Ancaster Self Storage	1147 Garner Rd W, Ancaster ON L9G 3K9	Mario Nesci	Sergio Manchia	750.00
Dundas Self Storage	1147 Garner Rd W, Ancaster ON L9G 3K9	Len Medeiros	Len Medeiros	750.00
Hamilton Professional Fire Fighters	9 Weris Lane, Dundas ON L9H 5E3	J. Henry Watson	Jim Rankin/J. Henry Watson	750.00
7865309 Canada Inc.	143 Main St E, Hamilton ON L8N 1G4	Melissa Felice	Melissa Felice	750.00
Royal LePage State Realty	115 Highway 8, Stoney Creek ON L8G 1C1	Tony Chiarella	Joe Ferrante	750.00
Baresa Kitchens	9 Hillyard St, Hamilton ON L8L 6B2	Nick Baresa	Teresa Clarezio	700.00
Aldo Desantis Realty Inc	10-301 Fruitland Rd, Stoney Creek ON L8E 5M1	Aldo Desantis	Aldo Desantis	500.00
LIUNA Local 837	44 Hughson St S, Hamilton ON L8N 2A7	Joseph Mancinelli	M. Bastos/R. Persi	500.00
Dean D. Paquette Professional Corporation	21 King St W, Suite 305, Hamilton ON L8P 4W7	Dean Paquette	Dean Paquette	500.00
Urban Core Developments	1147 Garner Rd W, Ancaster ON L9G 3K9	Sergio Manchia	Sergio Manchia	500.00
Hamilton Cab	430 Cannon St E, Hamilton ON L8L 2C8	Ron Vankleef	Jagtar Singh Chahal/Ron Vankleef	500.00
Vancor Hospitality Corporation	366 King St W, Hamilton ON L8P 1B3	Darko Vranich	Darko Vranich	500.00
DCR Holdings Inc.	c/o 120 King St W, Suite 780, Hamilton ON L8P 4V2	Risa Freeman	Risa Freeman	500.00
T. Valeri Construction Ltd	2140 King St E, Hamilton ON L8K 1W6	Ted Valeri	Ted Valeri	500.00
Carpenters Hamilton-Niagara	1342 Stone Church Rd E, Hamilton ON L8W 2C8	Garry Baverstock	Matthew Creary/Garry Baverstock	450.00
Jaime Stephenson Associate	8 Main St E, Suite 208, Hamilton ON L8N 1E8	Jaime Stephenson	Jaime Stephenson	350.00
Baranga's/852850 Ontario Inc.	380 Van Wagner's Besch Rd, Hamilton ON L8E 3L8	Alex Tsangarakis	Alex Tsangarakis	300.00
Carstar Automotive Canada Inc.	1460 Stone Church Rd E, Hamilton ON L8W 3V3	Sam Mercanti	Michael Macaluso/Mary-Jane Marshall	250.00
Vancor Hospitality Corporation	366 King St W, Hamilton ON L8P 1B3	Darko Vranich	Darko Vranich	250.00
1892474 Ontario Ltd	65 Lancing Drive, Hamilton ON L8W 2Z9	Javid Mirza	Javid Mirza	250.00
794803 Ontario Inc.	629 Safari Rd RR1, Millgrove ON L0R 1V0	Paramjit Singh	Paramjit Singh	250.00
ATU - Local 107	1005 King St E, Hamilton ON L8M 1C6	Eric Tuck	Eric Tuck/Paul Doucette	250.00
Hamilton-Brantford Ontario Building & Construction Trades Council	1104 Fennel Ave E, Hamilton ON L8T 1R9	Tony Dimaria	Joseph Beattie/Tony Dimaria	200.00
IBEW Local 105	RR. #2, 685 Nebo Rd, Hannon ON L0R 1P0	Phil Brown	Tony Oliviero/Phil Brown	200.00
Spencer Creek Estates Ltd	188 Queen Street South, Hamilton ON L8P 2S7	N. Ramacieri	N. Ramacieri	200.00
Adisco Limited	161 Rebecca St, Hamilton ON L8R 1B9	Tony DiSilvestro	Tony DiSilvestro	200.00
Your Hair Salon	1530 Barton St. E., Hamilton ON L8H 2X6	Liansi Tan	Liansi Tan	150.00
				<u>17,750.00</u>



T 905 522 6555 F 905 522 6574 6th Floor, One James Street South Hamilton ON L8P 4R5

February 12, 2015

### **Independent Auditor's Report**

To Sam Merulla, Candidate and Rose Caterini, City Clerk,

We have audited the accompanying campaign period financial statements (the "financial statements") of Sam Merulla (the "Candidate"), which comprise the statement of campaign income and expenses, calculation of surplus or deficit and all related schedules for the period January 3, 2014 to December 31, 2014. The financial statements have been prepared by the Candidate in accordance with the Municipal Elections Act, 1996 (the "Act").

### **Management's Responsibility for the Financial Statements**

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the Act and for such internal controls 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 these 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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 qualified audit opinion.



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## Independent Auditor's Report, continued

### Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of campaign income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of campaign income and expenses 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 statement of campaign income and expenses, calculation of surplus or deficit and all related schedules for the period January 3, 2014 to December 31, 2014.

### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the campaign income, expenses and surplus for the period January 3, 2014 to December 31, 2014 in accordance with the Act.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the Note to the financial statements, which describes the basis of accounting. The financial statements have been prepared to assist the Candidate to meet the requirements of the Act. As a result, the financial statements may not be suitable for another purpose. Our Report is intended solely for the use of the Candidate and the municipality of Hamilton and should not be distributed to parties other than the Candidate and the municipality of Hamilton.

*Pettinell MacPherson LLP*

Chartered Accountants  
Licensed Public Accountants

Hamilton, Ontario

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### Note to Financial Statements

The campaign period financial statements (the "financial statements") have been prepared in accordance with the Election Campaign Finances provisions contained in the Municipal Elections Act, 1996 (the "Act").

The financial statements have been prepared to assist Sam Merulla (the "Candidate") to meet the requirements of the Act. The financial statements are intended solely for the use of the Candidate and the municipality of Hamilton. As a result, the financial statements may not be suitable for another purpose.