

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 5	1 1

 to

YYYY	MM	DD
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
Danko

 Given Name(s)
John-Paul

 Office for which the candidate sought election
Councillor

 Ward name or no. (if any)
Ward 8 - West / Central Mountain

 Municipality
Hamilton

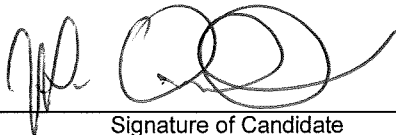
 Spending Limit - General
\$ 24,060.40

 Spending Limit - Parties and Other Expressions of Appreciation
\$ 2,406.04

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

Box B: Declaration



I, John-Paul Danko, 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

2019/03/27

 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
2019/03/27	3:22 PM		

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>25,906.54</u>
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)	= \$	<u>25,906.54</u> 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)	\$	<u>4,390.27</u>
Advertising	+ \$	<u>8,017.35</u>
Brochures/flyers	+ \$	<u>2,343.47</u>
Signs (including sign deposit)	+ \$	<u>4,768.43</u>
Meetings hosted	+ \$	<u>143.72</u>
Office expenses incurred until voting day	+ \$	<u>289.21</u>
Phone and/or internet expenses incurred until voting day	+ \$	<u>100.00</u>
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	<u>77.61</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. <u>Event Fees</u>	+ \$	<u>100.00</u>
2. <u>Robo-calls</u>	+ \$	<u>1,447.81</u>
3. <u>Website</u>	+ \$	<u>100.00</u>
4. <u>Photography</u>	+ \$	<u>100.00</u>
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	<u>21,877.87</u> c2

EXPENSES

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

1. <u>Mid-Campaign Party</u>	+ \$	<u>200.00</u>
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	<u>200.00</u> c3

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	4,525.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	6,096.54	
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).	+ \$	905.00	
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).	+ \$	16,540.00	
Less: Contributions returned or payable to the contributor			
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	2,160.00	
	– \$		
Total Amount of Contributions (record under Income in Box C)	= \$	25,906.54	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 Additional Attached			15,760.00	2,160.00
Total			15,760.00	

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 \$
Stefanie Sheils	66 Empress Avenue, Hamilton, ON L9A 1M4	Office Supplies	2018/05/11	230.00
Stefanie Sheils	66 Empress Avenue, Hamilton, ON L9A 1M4	Party Food & Decor	2018/09/17	200.00
Stefanie Sheils	66 Empress Avenue, Hamilton, ON L9A 1M4	Party Food & Decor	2018/10/22	350.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	780.00

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) **\$ 16,540.00 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 Website	2018/05/11	100.00
Campaign Photography	2018/05/11	100.00
Phone & Internet	2018/05/11	100.00
Digital Ads	2018/09/25	1,209.10
Meetings	2018/12/31	143.72
Office Supplies	2018/12/31	53.45

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

CGA, CPA, LPA

Municipality

Hamilton

Date (yyyy/mm/dd)

2019/03/25

Contact Information

Last Name or Single Name

Smethurst

Given Name(s)

William

Licence Number

3-31441

Address

Suite/Unit No.

207

Street No.

4903

Street Name

Thomas Alton Blvd

Municipality

Burlington

Province

Ontario

Postal Code

L7M 0W8

Telephone No. (including area code)

905 517-2297

Email Address

geoff@es-cpas.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.

Save Form**Print Form****Clear Form**

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
Karl Andrus	26 West Avenue South, Hamilton, ON L8N2S1	July 18, 2018	\$ 150.00	\$ -
Alex Johnstone	24 Barons Avenue South, Hamilton, ON L8K 2X9	July 28, 2018	\$ 200.00	\$ -
Sergio Manchia	94 Rousseaux Street, Ancaster, ON L9G3M1	September 6, 2018	\$ 250.00	\$ -
Terry Cooke	14 Amelia Street, Hamilton, ON L8P2V4	September 7, 2018	\$ 250.00	\$ -
Derek J. Morgan	246-Apt B Dundurn Street South, Hamilton, ON L8P4K7	September 10, 2018	\$ 1,200.00	\$ -
Leo Santos	122 Rosedene Avenue, Hamilton, ON L9A1G4	September 15, 2018	\$ 250.00	-\$ 250.00
Amy Danko	2534 Prince Albert Street, Vancouver, BC V5T3X1	September 22, 2018	\$ 200.00	-\$ 200.00
Guy Bisson	31 Claremont Drive, Hamilton, ON L9C3N3	September 23, 2018	\$ 250.00	\$ -
Michael J. Valvasori	7049 Twenty Road East, Hannon, ON L0R1P0	October 1, 2018	\$ 500.00	\$ -
David T. Valvasori	7 Roelfson Drive, Ancaster, ON L9K1P1	October 1, 2018	\$ 500.00	\$ -
Gordon Pauls	185 Templemead Drive, Hamilton, ON L8W2W1	October 12, 2018	\$ 150.00	\$ -
Melanie Horvat	187 Laschinger Blvd, New Hamburg, ON N3A2G9	October 13, 2018	\$ 160.00	-\$ 160.00
Holly Christofilopoulos	8 Millen Avenue, Hamilton ON L9A 2T4	October 17, 2018	\$ 500.00	-\$ 500.00
Brandon W. Campbell	197 Terrence Park Drive, Ancaster, ON L9G1C6	October 18, 2018	\$ 250.00	\$ -
Steve Klemenic	304 Vienna Street, Hamilton, ON L8G0B3	October 18, 2018	\$ 500.00	\$ -
Perry Betel	767 Spadina Road, Toronto, ON MSP2X5	October 21, 2018	\$ 500.00	\$ -

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
Rob Mullan	433 Upper Wellington Street, Hamilton, ON L9A3P2	October 30, 2018	\$ 800.00	-\$ 800.00
Meredith Denkers	112 Paisley Avenue North, Hamilton, ON L8S4H4	October 30, 2018	\$ 250.00	-\$ 250.00
Dianne Danko	104 Golden Meadow Drive, Port Dover, ON N0A1N3	November 8, 2018	\$ 1,200.00	\$ -
John Danko	104 Golden Meadow Drive, Port Dover, ON N0A1N3	November 8, 2018	\$ 1,200.00	\$ -
Beverly Renchko	218 Greengable Court, Kitchener, ON N2N3A9	December 7, 2018	\$ 1,200.00	\$ -
Mike Renchko	218 Greengable Court, Kitchener, ON N2N3A9	December 7, 2018	\$ 1,200.00	\$ -
Leo Santos	122 Rosedene Avenue, Hamilton, ON L9A1G4	December 21, 2018	\$ 250.00	\$ -
Rob Mullan	433 Upper Wellington Street, Hamilton, ON L9A3P2	December 21, 2018	\$ 800.00	\$ -
Sylvia Smith	105 Belvidere Avenue, Hamilton ON L9A3B6	December 21, 2018	\$ 1,200.00	\$ -
Glenn Lou-Hing	112 Paisley Avenue North, Hamilton, ON L8S4H4	December 21, 2018	\$ 850.00	\$ -
Melanie Horvat	187 Laschinger Blvd, New Hamburg, ON N3A2G9	December 22, 2018	\$ 500.00	\$ -
Holly Christofilopoulos	8 Millen Avenue, Hamilton ON L9A 2T4	December 28, 2018	\$ 500.00	\$ -
Total			\$ 15,760.00	-\$ 2,160.00



INDEPENDENT AUDITOR'S REPORT

To John Paul Danko and the City of Hamilton

Qualified Opinion

We have audited the campaign period financial statement of John Paul Danko (the "Candidate"), which comprises of the statement of income and expenses for the campaign period from May 11, 2018 to December 31, 2018. The financial statement has been prepared by the candidate based on the financial reporting provisions of Section 88.25 of the Ontario Municipal Elections Act, 1996 and guidance provided by the Ontario Ministry of Municipal Affairs.

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 statement for the period of May 11, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of section 88.25 of the Municipal Elections Act, 1996 (the "Act") and guidance issued by the Ontario Ministry of Municipal Affairs.

Basis for Qualified Opinion

The Candidate derives revenues from campaign contributions, the completeness of which is not susceptible to satisfactory audit verification. Verification of these contributions were limited to the amount recorded in the records provided by the Candidate. Therefore, we were not able to determine whether any adjustments might be necessary to campaign contributions and calculation of surplus or deficit for the period ending December 31, 2018.

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

Other Matter - Restriction on Use

Our report is intended solely for the Candidate and the City of Hamilton and should not be used by any parties other than the Candidate and the City of Hamilton.

Responsibilities of the Candidate

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the financial provisions of Section 88 of the Ontario Municipal Elections Act, 1996 and guidance issued by the Ontario Ministry of Municipal Affairs, and for such internal control as he determines is necessary to enable the preparation of financial statement that are free from material

(continues)

Independent Auditor's Report to the of *(continued)*

misstatement, whether due to fraud or error.

The Candidate is also responsible for overseeing the financial reporting process.

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 the 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 the Candidate 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.

Edelkoort Smethurst Schein LLP

Burlington, Ontario
March 27, 2019

Edelkoort | Smethurst | Schein
Chartered Professional Accountants LLP
Licensed Public Accountant