

Instructions:

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 as appropriate. Registrants 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 registrant or, if the registrant is an individual, their spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

For the campaign period from

YYYY	MM	DD
2018	10	18

 to

YYYY	MM	DD
2018	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 Registrant

Name of Registrant (individual, trade union or corporation) LIUNA, OPDC
(LABOURER'S INTERNATIONAL UNION OF NORTH AMERICA, ONTARIO PROVINCIAL DISTRICT COUNCIL)
 Official Representative (name of person signing on behalf of trade union or corporation)
 Last Name or Single Name McFARLING Given Name(s) SEAN


Municipality BRAMPTON

Spending Limit - General
\$ 20,552.⁰⁰

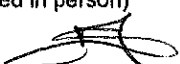

Spending Limit - Parties and Other Expressions of Appreciation
\$

Box B: Declaration

I, SEAN McFARLING, a registrant (or official representative) declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

 2019 03 29

2019 03 25
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Registrant, Official Representative or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/29	9:33 am		

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>100,000</u>
Revenue from items \$25 or less	+ \$	_____
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. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	_____ C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses subject to general spending limit

Advertising	+ \$	<u>369.95</u>
Brochures/flyers	+ \$	<u>4,474.80</u> + \$6102. ⁰⁰ + \$1,930. ⁰⁰
Signs (including sign deposit)	+ \$	_____
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	_____
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	_____
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		_____
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	<u>12,876.75</u> 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 limit

Accounting and audit	+ \$	_____
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	+ \$	_____
Interest charged on loan after voting day	+ \$	_____
Expenses related to recount	+ \$	_____
Expenses related to controverted election	+ \$	_____
Expenses related to compliance audit	+ \$	_____
Expenses related to a registrant's disability (provide full details)	+ \$	_____

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses)
(C1 – C5)

If there is a surplus, deduct any refund of registrant's or spouse's contributions
to the campaign

Surplus (or deficit) for the campaign

$$\begin{array}{r} + \$ 87,123.25 \text{ D1} \\ \hline - \$ 87,123.25 \\ \hline = \$ 0 \text{ D2} \end{array}$$

If line D2 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.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from registrant and (if individual) spouse	+ \$ <u>100,000</u>
Contribution in goods and services from registrant and (if individual) spouse	+ \$ _____
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 registrant or spouse).	+ \$ _____
Total value of contributions exceeding \$100 per contributor (from line 1B; list on page 6; details in Tables 1 – 4)	
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from registrant or spouse).	+ \$ _____
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)	= \$ <u>100,000</u> 1A

Part II – Contributions totalling more than \$100 – Individuals other than registrant or spouse

Table 1: Monetary contributions from individuals other than registrant or spouse

N/A

Name	Full Address	Date Received	Amount \$ Received	Amount \$ Returned to Contributor or Paid to
Total				

Additional information is listed on separate supplementary attachment

Table 2: Monetary contributions from corporations or trade unions N/A

Name (legal and carrying on business)	Full Address	President or Business Manager	Authorized Representative	Date Received	Amount \$ Received	Amount \$ Returned to Contributor or Paid to Clerk
<input type="checkbox"/> Additional information is listed on separate supplementary attachment					Total	

Table 3: Contributions in goods or services from individuals other than registrant or spouse N/A
 (Note: must also be recorded as expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received	Value \$	Amount \$ Returned to Contributor or Paid to Clerk
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total	

Table 4: Contributions in goods or services from corporations or trade unions *N/A*
 (Note: must also be recorded as expenses in Box C)

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Date Received	Value \$	Amount \$ Returned to Contributor or Paid to Clerk

Additional information is listed on separate supplementary attachment **Total**

Total Part II Contributions (Add Totals from Tables 1-4)
 (Record in Part I – Summary of Contributions) \$ 1B

Part III – Contributions from registrant or spouse

Table 1: Contributions in goods or services *N/A*

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Additional information is listed on separate supplementary attachment **Total**

Schedule 2 – Fundraising Events and Activities

N/A

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)

Number of tickets sold

\$ _____ 2A
X _____ 2B

Total Part I (2A X 2B) (Include in Part 1 of Schedule 1)

= \$ _____ 0

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. contributions of \$25 or less; market value of goods or services sold)

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 (include under Expenses in Box C)

= \$ _____

Auditor's Report
Municipal Elections Act, 1996(Section 88.25)

A registrant who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Municipality	Date (yyyy/mm/dd)
--------------	-------------------

Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
--------------------------	---------------	----------------

Address		
Suite/Unit No.	Street No.	Street Name

Municipality	Province	Postal Code
--------------	----------	-------------

Telephone No. (including area code)	Email Address
-------------------------------------	---------------

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 88.29 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.



Tel: 905 946 1066
Fax: 905 946 9524
www.bdo.ca

BDO Canada LLP
60 Columbia Way, Suite 300
Markham ON L3R 0C9 Canada

Independent Auditor's Report

To Sean McFarling, Chief Financial Officer of L.I.U.N.A Ontario Provincial District Council

Qualified Opinion

We have audited the Financial Statement - Auditor's Report Third Party - Form 8 (the Financial Statement) of L.I.U.N.A Ontario Provincial District Council ("OPDC"), which comprises the Statement of Campaign Income and Expenses and the Statement of Calculation of Surplus or Deficit for the period from October 19, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying Financial Statement of OPDC for the period from October 19, 2018 to December 31, 2018 (relating to the election held on October 22, 2018) is prepared, in all material respects, in accordance with Section 88.29 of the Municipal Elections Act, 1996 (the Act).

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 OPDC. Therefore we were not able to determine whether any adjustments might be necessary to income and expenses and surplus / deficit.

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 Statement* section of our report. We are independent of OPDC 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

The Financial Statement is prepared to assist OPDC to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. Our opinion is not modified in this manner.

Responsibilities of OPDC for the Financial Statement

The Chief Financial Officer of OPDC is responsible for the preparation of the Financial Statement in accordance with the Act, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.



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

We communicate with those charged with governance 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.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants

Markham, Ontario
March 28, 2019