

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 is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2014/06/24 to 2014/12/31

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

Check box unmarked: 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: Jermacans

Given Name(s): Davis

Name of office for which the candidate sought election: Councillor

Ward name or number (if any): Osgoode Ward 20

Name of Municipality: City of Ottawa

Spending limit issued by clerk: \$ 20,935.80

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

**Box B: Declaration**

I, Davis Jermacans, a candidate in the municipality of the City of Ottawa, 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 Kurt Richard Desroches in the City of Ottawa on 2015/03/12

Signature of Clerk or Commissioner

Date Filed in the Clerk's Office (Year/Month/Day): 2015/03/24

Signature of Candidate

## **Box C: Statement of Campaign Income and Expenses**

### **Loan**

Name of bank or recognized lending institution: Not Provided

Amount borrowed: \$0.00

### **Income**

Total amount of all contributions (From line 1A in Schedule 1): \$ 19,540.00

Refund of nomination filing fee: \$ 100.00

Sign deposit refund: \$ 0.00

Revenue from fund-raising events not deemed a contribution (from Part 3 of Schedule 2): \$ 0.00

Interest earned by campaign bank account: \$ 0.00

Other (provide full details):

1. Reimbursement of campaign shirts ordered by volunteers, cost : \$ 300.00

Line C1: Total Campaign Income (Do not include loan): \$ 19,940.00

### **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): \$ 0.00

Advertising: \$ 1,535.20

Brochures/flyers: \$ 5,897.82

Signs (including sign deposit): \$ 6,514.19

Meetings hosted: \$ 1,609.77

Office expenses incurred until voting day: \$ 184.31

Phone and or Internet expenses incurred until voting day: \$ 53.00

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 0.00

Bank charges incurred until voting day: \$ 128.98

Interest charged on loan until voting day: \$ 0.00

Other (provide full details): No other expenses subject to spending limit.

Line C2: Total Expenses subject to spending limit: \$ 16,023.27

**Expenses not subject to spending limit**

Accounting and audit: \$ 1,017.00

Cost of fund-raising events or activities (list details in Part 4 of Schedule 2): \$ 0.00

Voting day party/appreciation notices: \$ 753.96

Office expenses incurred after voting day: \$ 0.00

Phone and or Internet expenses incurred after voting day: \$ 13.00

Salaries, benefits, honoraria, professional fees incurred after voting day: \$ 0.00

Bank charges incurred after voting day: \$ 41.80

Interest charged on loan after voting day: \$ 0.00

Expenses related to recount: \$ 0.00

Expenses related to controverted election: \$ 0.00

Expenses related to compliance audit: \$ 0.00

Expenses related to candidate's disability (provide full details): No expenses related to candidate's disability.

Other (provide full details): No other expenses not subject to spending limit.

Line C3: Total expenses not subject to spending limit: \$ 1,825.76

Line C4: Total Campaign Expenses (Line C2 + Line C3): \$ 17,849.03

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

Line D1: Excess (deficiency) of income over expenses (Income – Total Expenses) (Line C1 – Line C4): \$ 2,090.97

Line D2: Eligible deficit carried forward by the candidate from the last election: \$ 0.00

Total (Line D1-Line D2): \$ 2,090.97

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 2,090.97

Line D3: Surplus (or deficit) for the campaign: \$ 0.00

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 \$ 20.00 paid to municipal clerk in the municipality of the City of Ottawa.

## Schedule 1 – Contributions

### Part 1 – Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 5): \$ 8,000.00

Contribution from spouse: \$ 0.00

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)): \$ 1,035.00

Total value of contributions exceeding \$100 per contributor (from line 1B; list 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 candidate or spouse)): \$ 10,525.00

Less: Contributions returned or payable to the contributor: \$ 0.00

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10: \$ 20.00

Line 1A: Total amount of contributions (Record in Box C): \$ 19,540.00

### Part 2 – List of contributions from Each Single Contributor totalling more than \$100

**Table 1: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Amount \$
Atkinson, Marta	5420 Osgoode Main Street, Osgoode, On K0A 2W0	\$ 500.00
Beltzner, Judy	1370 River Road, Manotick, On K4M 1B4	\$ 250.00
Beltzner, Klaus	1370 River Road, Manotick, On K2M 1B4	\$ 450.00
Gluckstal, Elizabeth	20 Viewpointe Pvt., Ottawa, On, K1V 1M5	\$ 150.00
Goodanetz, Sonya	1041 Barwell Avenue, Ottawa, On, K2B 8H4	\$ 200.00
Gribble, Don	34 Charing Road, Nepean, On K2G 0Z5	\$ 250.00
Gutmanis, Gunta	27 Player Place, Stouffville, On L4A 1M2	\$ 250.00
Herzog, James	50 Grant Court RR#1, Queensvile, On L0G 1R0	\$ 350.00
Jermacans, Daina	270 Stafford Place, Newmarket, On L3Y 6G8	\$ 750.00
Jermacans, Laura	345 Lakeshore Rd West, Mississauga, On L5H 1H2	\$ 250.00

Name	Full Address	Amount \$
Jermacans, Andrew	42 Caron Avenue, Maple, On L6A 1Y7	\$ 250.00
Lewandoski, Iyami	336 Shellbrook Way, Ottawa, On K1T 4E3	\$ 750.00
Lewandoski, Paul	336 Shellbrook Way, Ottawa, On K1T 4E3	\$ 750.00
Lewandoski, Bernard	16 Sellers Court, Nepean, On K2H 7Y7	\$ 750.00
Lewandoski, Helen	16 Sellers Court, Nepean, On K2H 7Y7	\$ 750.00
McNee, Elizabeth	5626 Philip St, Osgoode, On K0A 2W0	\$ 150.00
Mulligan, Trudy	6634 Old Forest Drive, North Gower, On K0A 2T0	\$ 125.00
Narynski, Janina	Apt 332-848 Seyton Drive, Nepean, On K2H 9G6	\$ 500.00
Scott, Jane	34 Charing Road, Nepean, On K2G 0Z5	\$ 750.00
Stolk, Skylar	3217 Summerside Drive, Manotick, On K4M 1B4	\$ 250.00
Stuewe, Douglas	5632 Van Vliet Road, Manotick, On K4M 1J4	\$ 600.00
Sundur, Virinder K.	48 Flowertree Cres, Ottawa, On K2M 2R7	\$ 200.00
Taggart, Mark	354 Gladstone Ave Unit 231, Ottawa, On K2P 0R4	\$ 500.00
Turnbull, Kathy	518 Rannoch Pvt, Nepean, On K2J 5T3	\$ 300.00

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 10,025.00

**Table 2: Monetary contributions from corporations or unions**

Name (legal and carrying on Business as)	Full Address	President or Business Manager	Authorized Representative	Amount \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total amount of monetary contributions from corporations or unions: \$ 0.00

**Table 3: 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	Value \$
Philip Labossiere	1-227 County Road 43	Music for volunteer appreciation party	500.00 \$

Total value of goods or services from individuals other than candidate or spouse: \$ 500.00

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

Name of Corporation (Legal and Carrying on Business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$
Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total value of goods or services from corporations or unions: \$ 0.00

Line 1B – Total Part 2 Contributions (Add totals from Tables 1-4) (Record in Part 1 – Summary): \$ 0.00

**Part 3 – Inventory**

**Table 5: Inventory of Campaign Goods and Materials from Previous Campaign used in this Campaign (Note: value must be recorded as a contribution from the candidate as an expense)**

Description	Date Acquired Year/Month/Day	Supplier	Current Market Value \$	Quantity	Total Value \$
Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total value of Campaign Goods and Materials from Previous Campaign used in this Campaign: \$ 0.00

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event or Activity**

Complete a separate schedule for each event or activity held

Check box unmarked: Additional schedule(s) attached

Description of fundraising event/activity: Not Provided

Date of event/activity (Year/Month/Day): Not Provided

**Part 1 – Ticket Revenue**

Line 2A - Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket sales) \$ 0.00

Line 2B – Number of tickets sold: 0

Total Ticket Revenue (Line 2A x 2B) (Include in Schedule 1) \$ 0.00

**Part 2 – Other revenue deemed a contribution**

(Provide details (e.g. revenue from goods sold in excess of fair market value)) Not Provided

Total Part 2 Revenue (Include Schedule 1): \$ 0.00

**Part 3 – Other revenue not deemed a contribution**

(Provide details (e.g. contributions of \$10 or less; market value of goods or services sold) Not Provided

Total Part 3 Revenue (Include in Box C): \$ 0.00

**Part 4 – Expenses related to fundraising event or activity (provide details).**

Not Provided

Total Part 4 Expenses (Include in Box C): \$ 0.00



**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 (CPA), CA

Municipality: City of Ottawa

Date (Year/Month/Day): 2015/02/02

Contact information

Last Name: Parker

First Name: Steve

Licence Number: 1-15878

Address - Suite or Unit Number. Street number and Street Name: 1796 Courtwood Crescent

City or Town, Province and Postal Code: Ottawa, ON K2C 2B5

Telephone Number (Including area code): 613-727-7474 Ext. 22

Fax number: 613-727-3715

Email Address: [steve.parker@ppl-ca.com](mailto:steve.parker@ppl-ca.com)

The report must be done in accordance with generally accepted auditing standards and must set out the scope of the examination and provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Check box marked: 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.

## **Attachment – Auditor’s Report**

PPL

Parker Prins Lebano  
Chartered Accountants  
Professional Corporation

Independent Auditors’ Report

To Mr. Jermacans of:  
Davis Jermacans Municipal Election Campaign

Report on the Financial Statement

We have audited the accompanying Financial Statement of Davis Jermacans Municipal Election Campaign, which comprise the Statements of Campaign Income And Expenses, and Calculation Of Deficit for the period ended December 31, 2014, and other explanatory information.

Candidate’s Responsibility

The Candidate is responsible for the preparation of this Financial Statement in accordance with the financial reporting provisions of the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express an opinion on this Financial Statement 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 Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statement. The procedures selected depend on the auditor’s judgment, including the assessment of risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the campaign’s preparation of the Financial Statement 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 campaign’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Candidate, as well as evaluating the overall presentation of the Financial Statement.

We believe that the audit evidence we have obtained, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of campaign transactions, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of Davis Jermacans Municipal Election Campaign and we were not able to determine whether any adjustments might be necessary to income, expenses, and period deficit for the period ended December 31, 2014.

#### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement of Davis Jermacans Municipal Election Campaign for the period ended December 31, 2014 is prepared, in all material respects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

#### Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, the Financial Statement is prepared to assist Davis Jermacans Municipal Election Campaign to comply with the financial reporting provisions of the Municipal Elections Act, 1996. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for use of the Candidate of Davis Jermacans Municipal Election Campaign and the Ontario Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than Davis Jermacans Municipal Elections Campaign and Ontario Ministry of Municipal Affairs and Housing.

#### Signature of Chartered Accountant

Parker Prins Lebano Chartered Accountants Professional Corporation  
Authorized to practice public accounting by the Chartered Professional Accounts of Ontario

Ottawa, Ontario  
February 2, 2015

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