

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) 2014/01/23 to 2014/12/31

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

Check box unmarked: Supplementary filing including finances after December 31 (or 45th 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: Johnston-McKitterick

Given Name(s): Jean

Name of office for which the candidate sought election: City of Ottawa

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

Name of Municipality: 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, Jean Johnston-McKitterick, 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 Tyler Lee Cox in the City of Ottawa on 2015/03/27 11:05

Signature of Clerk or Commissioner

Date Filed in the Clerk's Office (Year/Month/Day): 2015/03/27 11:05

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): \$ 8,780.00

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): No Other Income

Line C1: Total Campaign Income (Do not include loan): \$ 8,880.00

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: \$ 864.40

Brochures/flyers: \$ 1,279.18

Signs (including sign deposit): \$ 5,594.42

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 985.68

Phone and or Internet expenses incurred until voting day: \$ 0.00

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

Bank charges incurred until voting day: \$ 185.00

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Webmaster Services : \$ 350.30

Line C2: Total Expenses subject to spending limit: \$ 9,358.98

Expenses not subject to spending limit

Accounting and audit: \$ 734.50

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

Voting day party/appreciation notices: \$ 0.00

Office expenses incurred after voting day: \$ 0.00

Phone and or Internet expenses incurred after voting day: \$ 0.00

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

Bank charges incurred after voting day: \$ 56.90

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: \$ 791.40

Line C4: Total Campaign Expenses (Line C2 + Line C3): \$ 10,150.38

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income – Total Expenses) (Line C1 – Line C4): \$ -1,270.38

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

Total (Line D1-Line D2): \$ -1,270.38

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 0.00

Line D3: Surplus (or deficit) for the campaign: \$ -1,270.38

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 \$ 0.00 paid to municipal clerk in the municipality of Ottawa, Osgoode Ward 20.

Schedule 1 – Contributions

Part 1 – Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 5): \$ 2,000.00

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)): \$ 3,215.00

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)): \$ 3,565.00

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: \$ 0.00

Line 1A: Total amount of contributions (Record in Box C): \$ 8,780.00

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 \$
Kathleen Knowles	3337 Wild Cherry Cr, Osgoode, ON K0A 2W0	\$ 125.00
Murray Knowles	3337 Wild Cherry Cr, Osgoode, ON K0A 2W0	\$ 125.00
Madeline Downey	5965 Mitch Owens Road, Gloucester, ON K1Z 1C4	\$ 300.00
Donna Wagg	3090 Barlow Cres, Dunrobin, ON K0A 1t0	\$ 250.00
Lynn Arnone	10 Assiniboine Dr. Nepean, ON K2E 5R7	\$ 150.00
Mario Arnone	10 Assiniboine Dr. Nepean, ON K2E 5R7	\$ 150.00
Jillian Houston	325 Penn Ave, Newmarket, ON L3Y 2S7	\$ 200.00
William C. Toll	10655 VanCamp Road, Mountain, ON K0E 1S0	\$ 300.00
Maria Hotston	1617 Schouten Dr., Ottawa, ON K1E 2H9	\$ 750.00
Sadie Poaps	6430 Snakes Island Rd. Osgoode, ON K0A 2W0	\$ 300.00

Name	Full Address	Amount \$
Gibson Patterson	8481 Parkway Road, Metcalfe, ON K0A 2P0	\$ 200.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 2,850.00

Table 2: Monetary contributions from corporations or unions

Name (legal and carrying on Business as)	Full Address	President or Business Manager	Authorized Representative	Amount \$
Cooper Physiotherapy Professional Corporation	PO Box 329, 3198 Logan Farm Dr, Osgoode, ON K0A 2W0	Not Provided	Not Provided	\$ 125.00
Dr. Chevreul Harris Dentistry	6044 Bank Street, Metcalfe, ON K0A 2P0	Not Provided	Not Provided	\$ 125.00
Dr. Karen Fung Dentistry	6044 Bank Street, Metcalfe, ON K0A 2P0	Not Provided	Not Provided	\$ 125.00
Winchester & Osgoode Electric (1989) Ltd	5688 Eloise Cres, Osgoode, ON K0A 2W0	Not Provided	Not Provided	\$ 100.00

Total amount of monetary contributions from corporations or unions: \$ 475.00

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 \$
Michaela Green	412 Metcalfe St. Apt 22 Ottawa, ON K2P 1P7	Graphic design	\$ 240.00

Total value of goods or services from individuals other than candidate or spouse: \$ 240.00

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

Municipality: Ottawa

Date (Year/Month/Day): 2015/03/25

Contact information

Last Name: McGlade

First Name: Nancy

Licence Number: I-16408

Address - Suite or Unit Number. Street number and Street Name: 1399 Ellsworth Lane

City or Town, Province and Postal Code: Greely, ON K4P 1N3

Telephone Number (Including area code): 613-821-1964

Fax number: 613-821-0172

Email Address: nancy@nmcgladecpa.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

Nancy M. McGlade, CPA, CA

1399 Ellsworth Lane Telephone: (613) 821-1964

P.O. Box 172 Facsimile: (613) 821-0172

Greely, Ontario K4P 1N5 E-Mail: nancy@nmcgladecpa.com

Independent Auditor’s Report

To Jean Johnston-McKitterick, Candidate:

I have audited the campaign period financial statements of Jean Johnston-McKitterick which comprises the statement of campaign income and expenses for the campaign period January 23, 2014 to December 31, 2014 and schedules of other explanatory information. The financial statements have been prepared by the candidate based on the financial reporting provisions of Section 78 of the Municipal Elections Act and Guidance issued by the Ministry of Municipal Affairs and Housing.

Candidate’s Responsibility for the Financial Statements

The candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act and guidance issued by the Ministry of Municipal Affairs and Housing 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 disclosure 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 control. 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amounts recorded in the records of the Jean Johnston-McKitterick Campaign and I was not able to determine whether any adjustments might be necessary to income, expenses, and period surplus/deficit for the period January 23, 2014 to December 31, 2014.

I have verified all contributions against the bank statement for the campaign account.

Qualified Opinion

In my 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 and expenses for the Jean Johnston-McKitterick Campaign for the period in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act and the guidelines issued by the Ministry of Municipal Affairs and Housing.

Basis of Accounting

Without modifying my opinion, the financial statements are prepared to assist the candidate to meet the requirements of the Municipal Elections Act and the guidance issued by the Ministry of Municipal Affairs and Housing. As a result, the financial statements may not be suitable for another purpose.

Signature of Chartered Accountant

Nancy M. McGlade, CPA, CA
Licensed Public Accountant, I-16408

Greely, Ontario
March 25, 2015

Attachment – Auditor’s Report

Nancy M. McGlade, CPA, CA

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Candidate's Responsibility for the Financial Statements

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Auditor's Responsibility

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I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

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Signature of Chartered Accountant

Nancy M. McGlade, CPA, CA
Licensed Public Accountant, I-16408

Greely, Ontario
March 25, 2015