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) 2018 07 25 to 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 Candidate and Office
Candidate’s name as shown on the ballot
Last Name or Single Name Cowan
Given Name(s) Clinton
Office for which the candidate sought election City Councillor
Ward name or no. (if any) Alta Vista - Ward 18

Municipality Ottawa
Spending Limit - General $30,319.80
Spending Limit - Parties and Other Expressions of Appreciation $3,031.98

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

Box B: Declaration
I, Clinton Cowan, 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

Date (yyyy/mm/dd) 2019/03/27

Date Filed (yyyy/mm/dd) 2019/03/27
Time Filed 19:11
Initial of Candidate or Agent (if filed in person) CE
Signature of Clerk or Designate
Box C: Statement of Campaign Income and Expenses

LOAN
Name of bank or recognized lending institution: CIBC
Amount borrowed: $ 6,847.11

INCOME
Total amount of all contributions (from line 1A in Schedule 1) + $ 6,847.11
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) = $ 6,847.11 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) + $ 4,998.11
Advertising + $ 671.22
Brochures/flyers + $ 310.93
Signs (including sign deposit) + $ 56.13
Meetings hosted + $ 36.25
Office expenses incurred until voting day + $ 1.34
Phone and/or internet expenses incurred until voting day + $ 43.68
Salaries, benefits, honoraria, professional fees incurred until voting day + $
Bank charges incurred until voting day + $ 8.44
Interest charged on loan until voting day + $
Other (provide full details)
1. + $
2. + $
3. + $
4. + $
5. + $
Total Expenses subject to general spending limit = $ 6,126.10 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 limits

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (C4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting and audit</td>
<td>+ $ 500.00</td>
</tr>
<tr>
<td>Cost of fundraising events/activities (list details in Part IV of Schedule 2)</td>
<td>+ $</td>
</tr>
<tr>
<td>Office expenses incurred after voting day</td>
<td>+ $</td>
</tr>
<tr>
<td>Phone and/or internet expenses incurred after voting day</td>
<td>+ $ 35.78</td>
</tr>
<tr>
<td>Salaries, benefits, honoraria, professional fees incurred after voting day</td>
<td>+ $</td>
</tr>
<tr>
<td>Bank charges incurred after voting day</td>
<td>+ $ 28.82</td>
</tr>
<tr>
<td>Interest charged on loan after voting day</td>
<td>+ $</td>
</tr>
<tr>
<td>Expenses related to recount</td>
<td>+ $</td>
</tr>
<tr>
<td>Expenses related to controverted election</td>
<td>+ $</td>
</tr>
<tr>
<td>Expenses related to compliance audit</td>
<td>+ $</td>
</tr>
<tr>
<td>Expenses related to candidate's disability (provide full details)</td>
<td>+ $</td>
</tr>
<tr>
<td>1.</td>
<td>+ $</td>
</tr>
<tr>
<td>2.</td>
<td>+ $</td>
</tr>
<tr>
<td>3.</td>
<td>+ $</td>
</tr>
<tr>
<td>4.</td>
<td>+ $</td>
</tr>
<tr>
<td>5.</td>
<td>+ $</td>
</tr>
</tbody>
</table>

Other (provide full details)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (C5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>+ $</td>
</tr>
<tr>
<td>2.</td>
<td>+ $</td>
</tr>
<tr>
<td>3.</td>
<td>+ $</td>
</tr>
<tr>
<td>4.</td>
<td>+ $</td>
</tr>
<tr>
<td>5.</td>
<td>+ $</td>
</tr>
</tbody>
</table>

Total Expenses not subject to spending limits

\[ \text{Total Expenses not subject to spending limits} = \$ 664.60 \] C4

Total Campaign Expenses (C2 + C3 + C4)

\[ \text{Total Campaign Expenses} = \$ 6,790.70 \] C5

Box D: Calculation of Surplus or Deficit

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

\[ \text{Excess (deficiency)} = \$ 56.41 \] D1

Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)

\[ \text{Eligible deficit} = \$ \] D2

Total (D1 \(-\) D2)

\[ \text{Total} = \$ 56.41 \] D3

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

\[ \text{Surplus (or deficit) for the campaign} = \$ 56.41 \] 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 is responsible for the conduct of the election.
Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse + $ 

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4) + $ 4,998.11

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). + $ 349.00

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). + $ 1,500.00

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) = $ 6,847.11

Part II – Contributions exceeding $100 per contributor – individuals other than candidate or spouse

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount Received $</th>
<th>Amount $ Returned to Contributor or Paid to Clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michel G Haddad</td>
<td>146 Pleasant Park Rd. Ottawa,ON K1H 5M5</td>
<td>2018/08/26</td>
<td>200.00</td>
<td></td>
</tr>
<tr>
<td>Pierre-Daniel Bourgeau</td>
<td>73 Craighall Circle Ottawa, ON K1T 4B4</td>
<td>2018/09/01</td>
<td>200.00</td>
<td></td>
</tr>
<tr>
<td>Micheal Cheng</td>
<td>1957 Fairmeadow Cr. Ottawa,ON K1H 7B8</td>
<td>2018/09/01</td>
<td>300.00</td>
<td></td>
</tr>
<tr>
<td>Randall K Sullivan</td>
<td>193 Deschamps Ave. Vanier ON K1L 5Z3</td>
<td>2018/10/10</td>
<td>200.00</td>
<td></td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total 900.00
Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mohamed Docrat</td>
<td>357 Pleasant Park Rd.</td>
<td>Audit</td>
<td>2018/08/24</td>
<td>600.00</td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total: 600.00

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)

$ 1,500.00

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

<table>
<thead>
<tr>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
</tr>
</thead>
</table>

☐ Additional information is listed on separate supplementary attachment

Total
<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (yyyy/mm/dd)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small lawn signs</td>
<td>2010/08/27</td>
<td>Kelly Signs</td>
<td>130</td>
<td>879.93</td>
</tr>
<tr>
<td>Step Stakes</td>
<td>2010/08/27</td>
<td>Kelly Signs</td>
<td>200</td>
<td>203.40</td>
</tr>
<tr>
<td>Magnetic signs</td>
<td>2010/08/27</td>
<td>Kelly Signs</td>
<td>2</td>
<td>79.10</td>
</tr>
<tr>
<td>Medium/Large/Extra Large lawn signs</td>
<td>2014/09/25</td>
<td>Kelly Signs</td>
<td>107</td>
<td>3,656.12</td>
</tr>
<tr>
<td>Wood and metal for sign posts</td>
<td>2014/10/11</td>
<td>Home Depot</td>
<td>56</td>
<td>179.56</td>
</tr>
</tbody>
</table>

☐ Additional information is listed on separate supplementary attachment

Total  **4,998.11**
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
× 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) = $

9503P (2018/04)
**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**

CPA (CGA)

**Municipality**

Ottawa

**Date (yyyy/mm/dd)**

2019/03/26

**Contact Information**

<table>
<thead>
<tr>
<th>Last Name or Single Name</th>
<th>Given Name(s)</th>
<th>Licence Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Docrat</td>
<td>Mohamed H</td>
<td>82642324</td>
</tr>
</tbody>
</table>

**Address**

<table>
<thead>
<tr>
<th>Suite/Unit No.</th>
<th>Street No.</th>
<th>Street Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>357</td>
<td>Pleasant Park Road</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Province</th>
<th>Postal Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ottawa</td>
<td>ON</td>
<td>K1H 5M7</td>
</tr>
</tbody>
</table>

**Telephone No. (including area code)**

613 324-6228

**Email Address**

Mohamed.docrat@gmail.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

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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.
Independent Auditor's Report

The City of Ottawa Clerk

I have audited the Statement of Assets and Liabilities as at Monday, December 31, 2018, the Statement of Campaign Period Income and Expenses and the Statement of Determination of Surplus or Deficit and disposition of Surplus for Clinton Cowan, candidate for the campaign period from the date of nomination Wednesday, July 25, 2018 to Monday, December 31, 2018 relating to the election held on October 22, 2018. These financial statements have been has been prepared by Clinton Cowan, candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

Clinton Cowan, candidate is responsible for the preparation and fair presentation of these financial statements 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 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 evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate'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 the candidate, 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 nature of the types of transaction inherent in an election campaign, it is impractical through auditing procedure to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflects the amount recorded in the accounting records of Clinton Cowan, candidate in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I am not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis of Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at Monday, December 31, 2018 and the income and expense for the campaign period from nomination date July 25, 2018 to Monday, December 31, 2018 and the determination or deficit and the disposition of surplus in accordance with the financial reporting provisions prescribed by the Municipal Elections Act, 1996.

Emphasis of Matter

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that the contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

Ottawa, Ontario
March 26, 2019

Mohamed H Docrat, CPA