

Municipal Elections Act, 1996 (Section 88.25)

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 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) 2018/05/01 to 2018/12/31

Check box marked: Initial 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 or Single Name: Brown

Given Name(s): David

Office for which the candidate sought election: Councillor

Ward name or number (if any): Ward 21

Municipality: City of Ottawa

Spending Limit – General: \$21,838.50

Spending Limit – Parties and Other Expressions of Appreciation: \$2,183.85

Check box unmarked: I did not accept any contributions or incur expenses (Complete Box A and B only)

Box B: Declaration

I, David Brown, 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 (Year/Month/Day): 2019/03/26

Date Filed (Year/Month/Day): 2019/03/26

Time Filed: 12:56 p.m.

Initial of Candidate or Agent (if filed in person)

Signature of Clerk of Designate

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): \$ 30,623.00

Revenue from items \$25 or less: \$ 0.00

Sign deposit refund: \$ 0.00

Revenue from fundraising 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): \$ 30,623.00

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): \$ 0.00

Advertising: \$ 1000.00

Brochures/flyers: \$ 3,419.31

Signs (including sign deposit): \$ 9,385.85

Meetings hosted: \$ 581.83

Office expenses incurred until voting day: \$ 194.47

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: \$ 0.00

Interest charged on loan until voting day: \$ 0.00

Other (provide full details

1. Web site hosting:\$ 172.46
2. Postage:\$ 6,651.38
3. Custom cheques:\$ 123.59

Line C2: Total Expenses subject to general spending limit: \$ 21,707.86

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

1. Victory Party:\$ 571.68

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$571.68

Expenses not subject to spending limits

Accounting and audit: \$ 1,130.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 760.42

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: \$ 15.75

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 C4: Total expenses not subject to spending limits: \$ 1,906.17

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 24,185.71

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 6,437.29

Line D2: Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only): \$ 0.00

Total (Line D1 – Line D2): \$ 6,437.29

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 6,437.29

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.

Schedule 1 – Contributions

Part 1 – Summary of Contributions

Contributions in money from candidate and spouse: \$8,900.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$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)): \$ 3,275.00

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Tables 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)): \$ 18,498.00

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

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25: \$ 50.00

Line 1A: Total amount of contributions (record under Income in Box C): \$ 30,623.00

Part 2 – 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 \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Helen Slack	3310 Shea Rd, Ottawa, ON, K0A 2Z0	13-Nov-18	\$300.00	0.00 \$
John Hill	4878 Cambrian Rd, Ottawa, ON, K0A 2Z0	21-Oct-18	\$300.00	0.00 \$
Amy Charron	5975 Fourth Line Rd, Ottawa, ON, K0A 2T0	20-Oct-18	\$1,200.00	0.00 \$
Judith Schouten	6717 Malakof Rd, RR #3, Ottawa, ON, K0A 2Z0	19-Oct-18	\$500.00	0.00 \$

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Thomas Cavanagh	9094 Cavanaugh Rd, Ashton, ON, K0A 1B0	04-Oct-18	\$500.00	0.00 \$
Dale Greene	5510 Fourth Line Rd, Ottawa, ON, K0A 2T0	02-Oct-18	\$125.00	0.00 \$
Marilou Seabrook	5983 Fourth Line Rd, Ottawa, ON, K0A 2T0	01-Oct-18	\$150.00	0.00 \$
George Saade	1468 River Rd, Ottawa, ON, K4M 1B4	27-Sep-18	\$1,200.00	0.00 \$
Brenda Traversy	3 Cobblestone Crt, Ottawa, ON, K0A 3P0	27-Sep-18	\$120.00	0.00 \$
Edward Wood	2621 Donnelly Dr, RR #4, Kemptville, ON, K0G 1J0	26-Sep-18	\$150.00	0.00 \$
Gail Brooks	n/a n/a N/A, PO Box 443, North Gower, ON, K0A 2T0	22-Sep-18	\$500.00	0.00 \$
Arlene Shipman	6563 Fourth Line Rd, Ottawa, ON, K0A 2T0	21-Sep-18	\$200.00	0.00 \$
Wanda Shearer	n/a n/a N/A, RR #1, Ottawa, ON, K0A 1Z0	19-Sep-18	\$200.00	0.00 \$
Tricia Scouten	6102 Malakoff Rd, RR #3, Ottawa, ON, K0A 2Z0	10-Sep-18	\$1,000.00	0.00 \$
Patricia Charron	784 Hot Springs Way, Ottawa, ON, K1V 1S5	09-Sep-18	\$250.00	0.00 \$
Jeanette Cross	44 Colonel Murray St, PO Box 855, Ottawa, ON, K0A 2Z0	02-Sep-18	\$500.00	0.00 \$
David Dubyk	685 Avery Crt, Oshawa, ON, L1K 1S8	01-Sep-18	\$500.00	0.00 \$

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
John Light	227 Meadowbreeze Dr, Ottawa, ON, K2M 3A6	30-Aug-18	\$203.00	0.00 \$
Shirley Reddick	3871 McBean St, Ottawa, ON, K0A 2Z0	27-Aug-18	\$200.00	0.00 \$
James A Wagdin	137 Hamilton St, Ottawa, ON, K0A 2Z0	21-Aug-18	\$500.00	0.00 \$
Sara Charron	5975 Fourth Line Rd, Ottawa, ON, K0A 2T0	17-Aug-18	\$750.00	0.00 \$
Paul Lavoie	6373 Radisson Way, Ottawa, ON, K1C 2Z9	16-Aug-18	\$200.00	0.00 \$
Elizabeth MacKinnon	5548 First Line Rd, Kars, ON, K0A 2E0	15-Aug-18	\$1,000.00	0.00 \$
Emily Bulmer	126 Burke St, Ottawa, ON, K0A 2Z0	03-Jun-18	\$200.00	0.00 \$
Neil Lillico	17 Sauble Dr, Ottawa, ON, K2M 2Y3	03-Jun-18	\$500.00	0.00 \$
Carol Pavelich	7450 Jockvale Rd, RR #1 PO Box 1206, Ottawa, ON, K0A 2Z0	21-May-18	\$250.00	0.00 \$
Marilou Seabrook	5983 Fourth Line Rd, Ottawa, ON, K0A 2Z0	05-May-18	\$200.00	0.00 \$
Denise Wilkes	7668 Franktown Rd, Ottawa, ON, K0A 2Z0	04-May-18	\$1,200.00	0.00 \$
Brian Slack	3320 Shea Rd, Ottawa, ON, K0A 2Z0	03-May-18	\$150.00	0.00 \$
Kevin Magee	108 St. Andrews St, Brantford, ON, N3T 6H4	03-May-18	\$1,200.00	0.00 \$

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Shane Mowat	8230 Bleeks Rd, RR #2, Ottawa, ON, K0A 1B0	03-May-18	\$1,200.00	0.00 \$
Marie Charron	5803 Kelly Marie Dr, PO Box 155, Ottawa, ON, K1M 1A3	02-May-18	\$200.00	0.00 \$
Patricia Charron	784 Hot Springs Way, Ottawa, ON, K1V 1S5	02-May-18	\$250.00	0.00 \$
Barbara Fraser	5555 Old Richmond Rd, Ottawa, ON, K2R 1G4	02-May-18	\$200.00	0.00 \$
Cassandra Caletti	1160 Beaverwood Rd, Ottawa, ON, K4M 1A7	02-May-18	\$500.00	0.00 \$
Mark Charron	6459 Third Line Rd S, Ottawa, ON, K0A 2T0	02-May-18	\$200.00	0.00 \$
Ashley Flynn	1532 Tonilee Dr, Ottawa, ON, K1J 1C1	02-May-18	\$300.00	0.00 \$
Elizabeth MacKinnon	5548 First Line Rd, Kars, ON, K0A 2E0	02-May-18	\$200.00	0.00 \$
Cindy Brown	n/a n/a N/A, PO Box 1085, Ottawa, ON, K0A 2Z0	01-May-18	\$1,200.00	0.00 \$

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 18,498.00

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

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 0.00

Line 1B - Total for Part 2 – Contributions exceeding \$100 per contributor (Add totals from Table 1 and Table 2 and record the total in Part 1 – Summary of Contributions): \$0.00

Part 3 – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	\$0.00

Total value of goods or services from candidate or spouse: \$ 0.00

Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

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

Total value of inventory of campaign goods and materials from previous municipal 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: Fundraising Launch Party

Date of event/activity (Year/Month/Day): 2018/05/03

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 Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): \$ 0.00

Part 2 – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

Total Part 2 (include in Part 1 of Schedule 1): \$ 0.00

Part 3 – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

Total Part 3 (include under Income in Box C): \$ 0.00

Part 4 – Expenses related to fundraising event or activity

Provide details

1. Costco:\$ 477.36
2. Dollarma:\$ 45.64
3. Party City:\$ 216.74
4. Other:\$ 20.68

Total Part 4 Expenses (include under Expenses in Box C): \$ 760.42

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: Chartered Professional Accountant

Municipality: Carleton Place

Date (Year/Month/Day): 2019/03/25

Contact information

Last Name or Single Name: Nephin Winter Bingley, CPA

Given Name(s): Christa Bingley, CPA, CA,

Licence Number: 3-30790

Address - Suite or Unit Number. Street number and Street Name: 2 – 1 Costello Drive

Municipality, Province and Postal Code: Carleton Place, Ontario K7C 0B4

Telephone Number (including area code): (613) 257-4704

Email Address: christa@nephinwinter.ca

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 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.

NEPHIN WINTER BINGLEY
CHARTERED PROFESSIONAL ACCOUNTANTS

Independent Auditors' Report

To the City of Ottawa Elections Office, Clerk
In accordance with the Municipal Elections Act, 1996.

Opinion

We have audited the accompanying financial statement for the candidate David Brown, which comprises the Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit, Schedule of Contributions, Schedule of Fundraising and Events of David Brown, Candidate, for the campaign period from May 1, 2018 to December 31, 2018 relating to the election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statements of candidate David Brown present fairly, in all material respects, the income and expenses for the campaign period from May 1, 2018 to December 31, 2018 and the determination of surplus or deficit in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, and other revenue and expenses.

Candidate's Responsibility for the Financial Statements

The Candidate is responsible for the preparation of these financial statement in accordance with the Municipal 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

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures 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 control 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 these financial statements.

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

Basis of Accounting and Restriction on Use

The candidate's financial statement has been prepared in accordance with the financial reporting provisions of Section 88.25 of the Municipal Elections Act to assist the candidate David Brown to meet the requirements of the Municipal Elections Act. As a result, the Return may not be suitable for another purpose. My report is intended solely for the City of Ottawa Elections Office, Clerk and the candidate, and should not be used by parties.

Report on Other Legal and Regulatory Requirements

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

The engagement partner on the audit resulting in this independent auditor's report is Christa Bingley, CPA, CA.

(Auditor's signatures)

Carleton Place, Ontario.
March 25, 2019.

Chartered Professional Accountants
Licensed Public Accountants

1 Costello Drive, Suite 2, Carleton Place, ON K7C 0B4 -Tel. (613) 257-4704 Fax (613) 253-2116