Financial Statement – Auditor’s Report Candidate – Form 4

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount $</th>
<th>Amount $ Returned to Contributor or Paid to the City Clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Helen Slack</td>
<td>3310 Shea Rd, Ottawa, ON, K0A 2Z0</td>
<td>13-Nov-18</td>
<td>$300.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>John Hill</td>
<td>4878 Cambrian Rd, Ottawa, ON, K0A 2Z0</td>
<td>21-Oct-18</td>
<td>$300.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Amy Charron</td>
<td>5975 Fourth Line Rd, Ottawa, ON, K0A 2T0</td>
<td>20-Oct-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Judith Schouten</td>
<td>6717 Malakof Rd, RR #3, Ottawa, ON, K0A 2Z0</td>
<td>19-Oct-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>------------------</td>
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<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>Thomas Cavanagh</td>
<td>9094 Cavanaugh Rd, Ashton, ON, K0A 1B0</td>
<td>04-Oct-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Dale Greene</td>
<td>5510 Fourth Line Rd, Ottawa, ON, K0A 2T0</td>
<td>02-Oct-18</td>
<td>$125.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Marilou Seabrook</td>
<td>5983 Fourth Line Rd, Ottawa, ON, K0A 2T0</td>
<td>01-Oct-18</td>
<td>$150.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>George Saade</td>
<td>1468 River Rd, Ottawa, ON, K4M 1B4</td>
<td>27-Sep-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Brenda Travesty</td>
<td>3 Cobblestone Crt, Ottawa, ON, K0A 3P0</td>
<td>27-Sep-18</td>
<td>$120.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Edward Wood</td>
<td>2621 Donnelly Dr, RR #4, Kemptville, ON, K0G 1J0</td>
<td>26-Sep-18</td>
<td>$150.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Gail Brooks</td>
<td>n/a n/a N/A, PO Box 443, North Gower, ON, K0A 2T0</td>
<td>22-Sep-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Arlene Shipman</td>
<td>6563 Fourth Line Rd, Ottawa, ON, K0A 2T0</td>
<td>21-Sep-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Wanda Shearer</td>
<td>n/a n/a N/A, RR #1, Ottawa, ON, K0A 1Z0</td>
<td>19-Sep-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Tricia Scouten</td>
<td>6102 Malakoff Rd, RR #3, Ottawa, ON, K0A 2Z0</td>
<td>10-Sep-18</td>
<td>$1,000.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Patricia Charron</td>
<td>784 Hot Springs Way, Ottawa, ON, K1V 1S5</td>
<td>09-Sep-18</td>
<td>$250.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Jeanette Cross</td>
<td>44 Colonel Murray St, PO Box 855, Ottawa, ON, K0A 2Z0</td>
<td>02-Sep-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>David Dubyk</td>
<td>685 Avery Crt, Oshawa, ON, L1K 1S8</td>
<td>01-Sep-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
</tr>
<tr>
<td>-----------------------</td>
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<td>---------------</td>
<td>-----------</td>
<td>-----------------------------------------------------------</td>
</tr>
<tr>
<td>John Light</td>
<td>227 Meadowbreeze Dr, Ottawa, ON, K2M 3A6</td>
<td>30-Aug-18</td>
<td>$203.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Shirley Reddick</td>
<td>3871 McBean St, Ottawa, ON, K0A 2Z0</td>
<td>27-Aug-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>James A Wagdin</td>
<td>137 Hamilton St, Ottawa, ON, K0A 2Z0</td>
<td>21-Aug-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Sara Charron</td>
<td>5975 Fourth Line Rd, Ottawa, ON, K0A 2T0</td>
<td>17-Aug-18</td>
<td>$750.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Paul Lavoie</td>
<td>6373 Radisson Way, Ottawa, ON, K1C 2Z9</td>
<td>16-Aug-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Elizabeth MacKinnon</td>
<td>5548 First Line Rd, Kars, ON, K0A 2E0</td>
<td>15-Aug-18</td>
<td>$1,000.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Emily Bulmer</td>
<td>126 Burke St, Ottawa, ON, K0A 2Z0</td>
<td>03-Jun-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Neil Lillico</td>
<td>17 Sauble Dr, Ottawa, ON, K2M 2Y3</td>
<td>03-Jun-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Carol Pavelich</td>
<td>7450 Jockvale Rd, RR #1 PO Box 1206, Ottawa, ON, K0A 2Z0</td>
<td>21-May-18</td>
<td>$250.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Marilou Seabrook</td>
<td>5983 Fourth Line Rd, Ottawa, ON, K0A 2Z0</td>
<td>05-May-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Denise Wilkes</td>
<td>7668 Franktown Rd, Ottawa, ON, K0A 2Z0</td>
<td>04-May-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Brian Slack</td>
<td>3320 Shea Rd, Ottawa, ON, K0A 2Z0</td>
<td>03-May-18</td>
<td>$150.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Kevin Magee</td>
<td>108 St. Andrews St, Brantford, ON, N3T 6H4</td>
<td>03-May-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Name</td>
<td>Full Address</td>
<td>Date Received</td>
<td>Amount $</td>
<td>Amount $ Returned to Contributor or Paid to the City Clerk</td>
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<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Shane Mowat</td>
<td>8230 Bleeks Rd, RR #2, Ottawa, ON, K0A 1B0</td>
<td>03-May-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Marie Charron</td>
<td>5803 Kelly Marie Dr, PO Box 155, Ottawa, ON, K1M 1A3</td>
<td>02-May-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Patricia Charron</td>
<td>784 Hot Springs Way, Ottawa, ON, K1V 1S5</td>
<td>02-May-18</td>
<td>$250.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Barbara Fraser</td>
<td>5555 Old Richmond Rd, Ottawa, ON, K2R 1G4</td>
<td>02-May-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Cassandra Caletti</td>
<td>1160 Beaverwood Rd, Ottawa, ON, K4M 1A7</td>
<td>02-May-18</td>
<td>$500.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Mark Charron</td>
<td>6459 Third Line Rd S, Ottawa, ON, K0A 2T0</td>
<td>02-May-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Ashley Flynn</td>
<td>1532 Tonilee Dr, Ottawa, ON, K1J 1C1</td>
<td>02-May-18</td>
<td>$300.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Elizabeth MacKinnon</td>
<td>5548 First Line Rd, Kars, ON, K0A 2E0</td>
<td>02-May-18</td>
<td>$200.00</td>
<td>0.00 $</td>
</tr>
<tr>
<td>Cindy Brown</td>
<td>n/a n/a N/A, PO Box 1085, Ottawa, ON, K0A 2Z0</td>
<td>01-May-18</td>
<td>$1,200.00</td>
<td>0.00 $</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Description of Goods and Services</th>
<th>Date Received (Year/Month/Day)</th>
<th>Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (Year/Month/Day)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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)
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.
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