

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) 2018/05/23 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: Cloutier

Given Name(s): Jean

Office for which the candidate sought election: Councillor

Ward name or number (if any): Alta Vista – Ward 18

Municipality: City of Ottawa

Spending Limit – General: \$30,319.80

Spending Limit – Parties and Other Expressions of Appreciation: \$3,031.98

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

Box B: Declaration

I, Jean Cloutier, 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): 2019/03/27

Date Filed (Year/Month/Day): 2019/03/28

Time Filed: 2:04 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): \$ 27,131.73

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): \$ 27,131.73

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): \$ 3,619.23

Advertising: \$ 10,089.72

Brochures/flyers: \$ 3,984.21

Signs (including sign deposit): \$ 471.21

Meetings hosted: \$ 577.42

Office expenses incurred until voting day: \$ 247.92

Phone and or internet expenses incurred until voting day: \$ 775.14

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

Bank charges incurred until voting day: \$ 8.10

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Rent – Campaign Office \$ 600.00

Line C2: Total Expenses subject to general spending limit: \$ 20,372.95

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

1. Voting Day Party:\$ 1,742.40
2. Community Meet & Greet:\$ 145.00

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$1,887.40

Expenses not subject to spending limits

Accounting and audit: \$ 2,260.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 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: \$ 124.79

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: \$ 2,384.79

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 24,645.14

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 2,486.59

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): \$ 2,486.59

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 2,486.59

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: \$5,002.50

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$3,619.23

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)): \$ 0.00

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)): \$ 18,510.00

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: \$ 0.00

Line 1A: Total amount of contributions (record under Income in Box C): \$ 27,131.73

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
Ellen Goldbloom	2280 Braeside Ave, Ottawa, ON, K1H 7P3	01-Nov-18	\$1,000.00	\$0.00
Catherine Cloutier	12 Woodview Cres, Ottawa, ON, K1B 3A9	01-Nov-18	\$200.00	\$0.00
John Dickie	42 Banting Way, Ottawa, ON, K2K 1P8	01-Nov-18	\$100.00	\$0.00
Kevin McCrann	404-428 Sparks St, Ottawa, ON, K1R 0B3	25-Oct-18	\$500.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Scott Parkes	7 Second Ave, Ottawa, ON, K1S 2H2	25-Oct-18	\$1,200.00	\$0.00
Andrew Edmonson	3192 Greenland Dr, Ottawa, ON, K0A 1T0	25-Oct-18	\$1,200.00	\$0.00
Dan McArthy	1815 Dorset Ave, Ottawa, ON, K1H 5T7	25-Oct-18	\$200.00	\$0.00
Joel Bernardi	6026 Earls court Cres, Ottawa, ON, K4M 1K2	23-Oct-18	\$1,200.00	\$0.00
Ary Natan	63 Confederation Way, Thornhill, ON, L3T 5R4	23-Oct-18	\$750.00	\$0.00
Saleem Karkache	1682 Amerdale Cres, Ottawa, ON, K1H 7B3	16-Oct-18	\$400.00	\$0.00
Wayne Bond	821 Fleming Ave, Ottawa, ON, K1G 2Y8	16-Oct-18	\$50.00	\$0.00
Nancy Meloshe	2 Kyle Ave, Ottawa, ON, K2S 1G8	16-Oct-18	\$200.00	\$0.00
Peter Burns	1825 Yale Ave, Ottawa, ON, K1H 6S3	05-Oct-18	\$100.00	\$0.00
John Patton	73 Lamadeleine Blvd, Embrun, ON, K0A 1W0	05-Oct-18	\$300.00	\$0.00
Robert Stephens	66 Victoria Park Ave, Toronto, ON, M4E 3R4	04-Oct-18	\$100.00	\$0.00
Peter Hume	2261 Braeside Ave, Ottawa, ON, K1H 7J6	03-Oct-18	\$1,200.00	\$0.00
Frederich Sloelntaler	2123 Dunelm St, Ottawa, ON, K1G 2S2	30-Sep-18	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
John Lark	1462 Cavendish Rd, Ottawa, ON, K1H 8J1	30-Sep-18	\$1,200.00	\$0.00
Emily Boushey	1510 Riverside Dr, Ottawa, ON, K1G 4J4	30-Sep-18	\$1,000.00	\$0.00
Michel Cloutier	70 Winters Way, Ottawa, ON, K7V 3Z8	30-Sep-18	\$100.00	\$0.00
Roger Tagushi	204 Knox Cres, Ottawa, ON, K1G 0K8	30-Sep-18	\$100.00	\$0.00
John Marshall	2293 Samuel Dr, Ottawa, ON, K1G 3C3	24-Sep-18	\$200.00	\$0.00
Andre Lamontagne	1574 Kilborn Ave, Ottawa, ON, K1H 6M4	13-Sep-18	\$250.00	\$0.00
Richard Sachs	3681 Revelstoke Dr, Ottawa, ON, K1P 0B6	01-Sep-18	\$1,200.00	\$0.00
Jennifer Kilgallen	8820 Victoria St, RR 1, Ottawa, ON, K0A 2P0	01-Sep-18	\$100.00	\$0.00
James Killallen	8820 Victoria St, RR 1, Ottawa, ON, K0A 2P0	01-Sep-18	\$100.00	\$0.00
Dr. Garry Lindberg	2145 Alta Vista Dr, Ottawa, ON, K1H 7L7	01-Sep-18	\$250.00	\$0.00
Lisa MacLeod	1060 Fisher Ave, Ottawa, ON, K1Z 6P6	27-Aug-18	\$100.00	\$0.00
Catherine Callary (Frechette)	371 Viewmount Dr, Ottawa, ON, K2E 7R9	20-Aug-18	\$50.00	\$0.00
Michael Casey	306 Faircrest Rd, Ottawa, ON, K1H 5E3	09-Aug-18	\$500.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Patrick Dagenais	2218 Fife Cres, Ottawa, ON, K1G 2Z4	09-Aug-18	\$200.00	\$0.00
Kenneth Stewart	113 Picasso Dr, Ottawa, ON, K1G 5S8	09-Aug-18	\$200.00	\$0.00
Francine Gallo	45 Taj Crt, Ottawa, ON, K1G 5K6	18-Jul-18	\$60.00	\$0.00
Dr. Colin Baxter	3695 Keele St, Toronto, ON, M3J 1N2	06-Jul-18	\$500.00	\$0.00
Dr. Elizabeth Johnston	34 Donwood Dr, Toronto, ON, M4N 2G1	06-Jul-18	\$1,200.00	\$0.00
Diane Lamarche	2453 Blackstone Cres, Ottawa, ON, K1B 4H4	06-Jul-18	\$100.00	\$0.00
Claude Lamarche	2453 Blackstone Cres, Ottawa, ON, K1B 4H4	06-Jul-18	\$100.00	\$0.00
Félice Cloutier	1085 Gladstone Ave, Ottawa, ON, K1Y 3H1	15-Jun-18	\$1,000.00	\$0.00
Donald Johnston	2 Hartfield Crt, Toronto, ON, M9A 3E3	11-Jun-18	\$1,200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 18,510.00

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): \$18,510.00

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: \$3619.23

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 \$
Signs (4x4)	27-Aug-14		48	\$1,225.82
Custom T-shirts	27-Aug-14		12	\$246.11
Step Stakes	27-Aug-14		391	\$397.65
Signs (2x2)	27-Aug-14		391	\$1,749.65

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 3,619.23

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 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

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

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: Hendry Warren LLP

Municipality: City of Ottawa

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

Contact information

Last Name or Single Name: Hamilton

Given Name(s): Todd Douglas

Licence Number: 3-31747

Address - Suite or Unit Number. Street number and Street Name: 200 – 881 Lady Ellen Place

Municipality, Province and Postal Code: Ottawa, ON K1Z 5L3

Telephone Number (including area code): (613) 235-2000 Ext. 270

Email Address: Todd.hamilton@hwllp.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.

Hendry Warren LLP
Chartered Professional Accountant

200-881 Lady Ellen Place Ottawa, ON K1Z 5L3
(613) 235-2000 www.hwllp.ca

Financial Statements of
THE CAMPAIGN OF JEAN CLOUTIER
December 31, 2018

Ian W. Hendry, CPA, CA, CFP Marie Fraser, CPA, CA, CFP Nancy Nicks, CPA, CA
Jacob Milosek, CPA, CA

MEMBER IMPACT INTERNATIONAL ALLIANCE OF PROFESSIONAL
ACCOLUNTANTS

Daniel B. Warren, CPA, CA, TEP Blair Duffy, CPA, CA
Todd Hamilton, CPA, CA

March 26, 2019

INDEPENDENT AUDITORS' REPORT

To M. Rick O'Connor,
City Clerk, City of Ottawa

Qualified Opinion

We have audited the accompanying Financial Statements - Auditor's Report - Candidate - Form 4 (the "financial statements") of The Campaign of Jean Cloutier, which comprise the statement of campaign income and expenses, the calculation of surplus and deficit and supporting schedules of Jean Cloutier, Candidate, for the campaign period July 3, 2018 to December 31, 2018, relating to the 2018 municipal 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 present fairly, in all material respects, the results of the campaign and surplus of The Campaign of Jean Cloutier for the period ended December 31, 2018, and the calculation of surplus and disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through audit procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of the Campaign of Jean Cloutier in accordance with the accounting procedures established by the Municipal Elections Act, 1996, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

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 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.

In preparing the financial statements, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Conclude on the appropriateness of the Candidate's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Campaign's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We communicate with the Candidate, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Auditor's signature)

HENDRY WARREN LLP Chartered Professional Accountants Licensed Public Accountants Ottawa, Ontario