

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: Tierney

Given Name(s): Tim

Office for which the candidate sought election: Councillor

Ward name or number (if any): Ward 11

Municipality: City of Ottawa

Spending Limit – General: \$25,170.50

Spending Limit – Parties and Other Expressions of Appreciation: \$2,517.05

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

Box B: Declaration

I, Tim Tierney, 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): 2018/03/25

Date Filed (Year/Month/Day): 2018/03/26

Time Filed: 4:02 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: Royal Bank of Canada

Amount borrowed: \$0.00

Income

Total amount of all contributions (from line 1A in Schedule 1): \$ 34,286.90

Revenue from items \$25 or less: \$ 100.00

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): \$ 34,386.90

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): \$ 1,541.90

Advertising: \$ 0.00

Brochures/flyers: \$ 2,231.75

Signs (including sign deposit): \$ 6,248.76

Meetings hosted: \$ 1,326.66

Office expenses incurred until voting day: \$ 0.00

Phone and or internet expenses incurred until voting day: \$ 445.43

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

Bank charges incurred until voting day: \$ 14.51

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Phone banking:\$ 7,100.00
2. Kickoff (9th of August):\$ 1,722.35
3. Tshirts/Pins/StaticsCling:\$ 2,279.80
4. Social media/video/photos/web:\$ 688.52

5. Truck/Sign Supplies:\$ 152.48

Line C2: Total Expenses subject to general spending limit: \$ 23,752.16

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

1. Cornroast:\$ 93.73

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$93.73

Expenses not subject to spending limits

Accounting and audit: \$ 2,976.30

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 4,545.38

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: \$ 1,000.00

Bank charges incurred after voting day: \$ 37.25

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):

1. Voting day party:\$ 1,703.17

Line C4: Total expenses not subject to spending limits: \$ 10,262.10

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 34,107.99

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 278.91

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): \$ 278.91

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: \$ 278.91

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: \$0.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$1,541.90

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)): \$ 195.00

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)): \$ 32,550.00

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): \$ 34,286.90

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
Scott Parks	7 Second Ave, Ottawa, ON, K1S 2H2	28-Nov-18	\$1,000.00	\$0.00
Theresa Rait Parkes	7 Second Ave, Ottawa, ON, K1S 2H2	28-Nov-18	\$1,000.00	\$0.00
Lincon Gardner	709-2400 Virginia Dr, Ottawa, ON, K1H 8L3	23-Nov-18	\$1,000.00	\$0.00
Neil Zaret	33-303 First Ave, Ottawa, ON, K1S 2G1	18-Oct-18	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Stephane Gervais	2-305 Cresthaven Dr, Ottawa, ON, K2G 4R5	18-Oct-18	\$100.00	\$0.00
Josh Zaret	3 Leonard Ave, Ottawa, ON, K1S 4T6	18-Oct-18	\$200.00	\$0.00
Salwa Saab	1536 Brookmill Lane, Ottawa, ON, K1B 5G4	15-Oct-18	\$250.00	\$0.00
Konrad van Finckerstein	1362 Whippoorwill Dr, Ottawa, ON, K1J 7J2	15-Oct-18	\$200.00	\$0.00
Michael Mrak	110 Rothwell Dr, Ottawa, ON, K1J 8L9	05-Oct-18	\$750.00	\$0.00
Martin Gratton	55 Delong Dr, Ottawa, ON, K1J 7E4	25-Sep-18	\$200.00	\$0.00
Richard Fransham	788 de Salaberry St, Ottawa, ON, K1J 6L1	09-Sep-18	\$100.00	\$0.00
Kay Bagglely	2023 Deerhurst Crt, Ottawa, ON, K1J 8H2	09-Sep-18	\$100.00	\$0.00
Paul Fitzgerald	330 Gerry Lalonde Dr, Ottawa, ON, K4A 0Y3	09-Sep-18	\$1,000.00	\$0.00
William Davidson	3574 Timmins Rd, Ottawa, ON, K0A 2X0	08-Sep-18	\$100.00	\$0.00
Paul Webber	614-955 Beauparc Pvt, Ottawa, ON, K1J 0A2	02-Sep-18	\$250.00	\$0.00
John Ruddy	8 Grouse Nest N/A, Ottawa, ON, K1J 7G1	24-Aug-18	\$1,200.00	\$0.00
Joshua McJannett	382 Sunnyside Ave, Ottawa, ON, K1S 0S4	23-Aug-18	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Josh Kardish	1737 Woodward Dr, Ottawa, ON, K2C 0P9	20-Aug-18	\$900.00	\$0.00
Rob Greenberg	48 Saddlebrook St, Ottawa, ON, K2G 5N4	10-Aug-18	\$1,200.00	\$0.00
Andrew Edmondson	3192 Green Land Rd, Dunrobin, ON, K0A 1T0	10-Aug-18	\$1,200.00	\$0.00
Jorg Santowki	1607 Prestwick Dr, Ottawa, ON, K1E 2G6	10-Aug-18	\$1,000.00	\$0.00
Troy Van Haastrecht	5504 Wicklow Dr, Ottawa, ON, K4M 1C4	10-Aug-18	\$1,000.00	\$0.00
Doug Lazier	137 Willingdon Rd, Ottawa, ON, K1M 0C6	10-Aug-18	\$1,200.00	\$0.00
Donna Riddell	11 Oakbriar Cres, Ottawa, ON, K2J 5E9	10-Aug-18	\$1,200.00	\$0.00
Denis Goulet	388 Temagi Cres, Mississauga, ON, L5H 4K8	10-Aug-18	\$1,200.00	\$0.00
Cindy Feingold	45 Saddlebrook St, Ottawa, ON, K2G 5N5	10-Aug-18	\$1,200.00	\$0.00
Francesco Cairo	2742 Grand Vista Cir, Ottawa, ON, K2J 0W6	10-Aug-18	\$1,000.00	\$0.00
John Stirling	1148 Julia Crt, Dunrobin, ON, K2G 1P5	10-Aug-18	\$250.00	\$0.00
Peter Stenger	1343 Shafergate Dr, Ottawa, ON, K4M 1C4	10-Aug-18	\$1,200.00	\$0.00
Joanne Van Haastrecht	5504 Wicklow Dr, Ottawa, ON, K4M 1C4	10-Aug-18	\$1,000.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Lynn Shabinsky	165 Clemow Ave, Ottawa, ON, K1S 2B3	10-Aug-18	\$1,200.00	\$0.00
Jennifer Ruddy	8 Grouse Nest N/A, Ottawa, ON, K1J 7G1	10-Aug-18	\$1,200.00	\$0.00
James Taggart	182 Keyworth Ave, Ottawa, ON, K1Y 0E9	10-Aug-18	\$1,200.00	\$0.00
Jacob Shabinsky	103 Stonebriair Dr, Ottawa, ON, K2G 5Y1	10-Aug-18	\$1,200.00	\$0.00
Doug Kelly	16 Malcolm Pl, Ottawa, ON, K2G 1P5	09-Aug-18	\$600.00	\$0.00
Joe Saab	1536 Brookmill Lane, Ottawa, ON, K1B 5G4	09-Aug-18	\$250.00	\$0.00
Jean Rivard	1455 Youville Dr, Ottawa, ON, K1C 6Z7	09-Aug-18	\$400.00	\$0.00
David Young	237 Castlegarth Cres, Ottawa, ON, K2J 5N6	09-Aug-18	\$500.00	\$0.00
John R Robertson	1910 Oakdean Cres, Ottawa, ON, K1J 6H3	01-Aug-18	\$100.00	\$0.00
Marc McAlear	A-24 Steel St, Ottawa, ON, K1J 6R3	01-Aug-18	\$100.00	\$0.00
Francis Leblanc	2123 Fillmore Cres, Ottawa, ON, K1J 6A1	26-Jul-18	\$250.00	\$0.00
Murray Chown	43 Spruce Cres, Arnprior, ON, K7S 3V8	09-Jul-18	\$200.00	\$0.00
Steve Begg	117 Springhurst Ave, Ottawa, ON, K1S 0E3	08-Jul-18	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Maria Dasilva	25 Rothwell Dr, Ottawa, ON, K1J 7G5	28-Jun-18	\$750.00	\$0.00
Mag Gallagher	15 Kindle Crt, Ottawa, ON, K1J 6E1	26-Jun-18	\$300.00	\$0.00
Krishan Singhal	456 Lansdowne Rd, Ottawa, ON, K1M 0X9	12-Jun-18	\$600.00	\$0.00
Monica Singhal	266 Second Ave, Ottawa, ON, K1S 2H9	12-Jun-18	\$600.00	\$0.00
Kevin Yemm	266 Second Ave, Ottawa, ON, K1S 2H9	12-Jun-18	\$600.00	\$0.00
Steve Grandmont	120 des Tournesols Crt, Ottawa, ON, K2B 1H9	12-Jun-18	\$600.00	\$0.00
Madhu Kochar	3759 Revelstoke Dr, Ottawa, ON, K1V 7C2	11-Jun-18	\$500.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 32,550.00

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):
\$32,550.00

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 \$
Lawn signs	2014/01/01	Sprint Graphics	45	\$184.45
Lawn signs	2010/01/01	Kelly Signs	41	\$164.41
Medium Signs	2010/01/01	Sprint Graphics	22	\$612.04
Large Signs	2014/01/01	Sprint Graphics	7	\$394.10
Large Signs	2010/01/01	Kelly Signs	3	\$168.90
H stakes	2014/01/01	Sprint	22	\$22.00

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 1,541.90

Schedule 2 – Fundraising Events and Activities

Fundraising Event or Activity

Complete a separate schedule for each event or activity held

Check box marked: Additional schedule(s) attached

Description of fundraising event/activity: Meet Tim fun-raiser!

Date of event/activity (Year/Month/Day): 2018/09/10

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

1. Donation jar 5 x \$20:\$ 100.00

Total Part 3 (include under Income in Box C): \$ 100.00

Part 4 – Expenses related to fundraising event or activity

Provide details

1. Entertainment:\$ 565.00
2. Room rental :\$ 169.00
3. Supplies:\$ 565.00
4. Furniture rental:\$ 560.48
5. Ice:\$ 28.00
6. Refreshments:\$345.00
7. A/V equipment:\$280.24

Total Part 4 Expenses (include under Expenses in Box C): \$ 2,512.72

Meet Tim fun-raiser!

\$1000 x 3 \$ = \$ 3000.00

\$1200 x 14 \$ = 16,800.00

19,800 Total

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 activity – Contributor solicitation (Non-event)

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

1. Fundraising calling expense: \$ 1,700.00
2. Fundraising card: \$ 207.64
3. Merchant banking – credit card fees: \$125.02

Total Part 4 Expenses (include under Expenses in Box C): \$ 2,032.66

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, CA, LPA

Municipality: City of Ottawa

Date (Year/Month/Day): Not Provided

Contact information

Last Name or Single Name: Ethier

Given Name(s): Katerine

Licence Number: 1-172-40

Address - Suite or Unit Number. Street number and Street Name: 1 Rothwell Drive

Municipality, Province and Postal Code: Ottawa, Ontario K1J 7G3

Telephone Number (including area code): (613) 747-8494

Email Address: katerine@boyer-boyer.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 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.

Boyer & Boyer

Comptables professionnels agréés/ Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa

Qualified Opinion

We have audited the financial statements of Tim Tierney Municipal Election Campaign (the Candidate), which comprise the Statements of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 1st, 2018 to December 31, 2018, and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Candidate are prepared, in all material respects, in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33.

Basis for Qualified Opinion

Due to the inherent nature of campaign transactions, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to income, expenses, and period surplus for the period ended December 31, 2018.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Use

The financial statements are prepared to assist the Candidate to comply with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City Clerk and Solicitor of the City of Ottawa and should not be used by parties other than the Candidate and Ontario Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 78 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2018-33, and for such internal control as 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 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.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 3, forms part of our auditor's report.

(Auditor's signature)

Boyer & Boyer, CPA
Chartered Professional Accountants
Licensed Public Accountants
Ottawa
March 25, 2019

APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.