

**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) 

YYYY	MM	DD
2 0 1 8	0 7	2 3

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

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

McDowell

Given Name(s)

Jim

Office for which the candidate sought election

City Councillor

Ward name or no. (if any)

2,6

Municipality

City of Brampton

Spending Limit - General

\$ 62,640.00

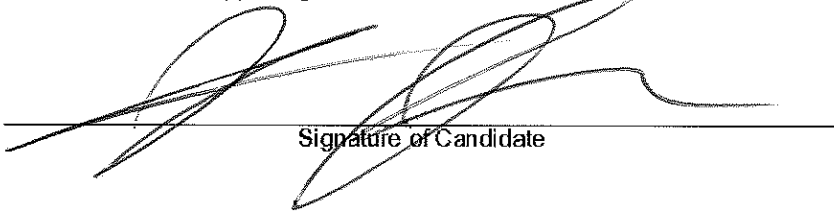
Spending Limit - Parties and Other Expressions of Appreciation

\$ 6264

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

**Box B: Declaration**

I, Jim McDowell, 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

April 29 / 2019  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/04/29	10:45am	JMD	Stans

**Box C: Statement of Campaign Income and Expenses****LOAN**

Name of bank or recognized lending institution \_\_\_\_\_

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	17,030.00
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. Paypal testing	+ \$	0.29
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>17,030.29 c1</b>

**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)	+ \$	
Advertising	+ \$	240.00
Brochures/flyers	+ \$	2,254.35
Signs (including sign deposit)	+ \$	7,297.97
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	70.65
Phone and/or internet expenses incurred until voting day	+ \$	497.20
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,000.00
Bank charges incurred until voting day	+ \$	151.41
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Paypal service fees	+ \$	101.78
2. T-shirts	+ \$	793.26
3. Rent	+ \$	3,390.00
4. Insurance	+ \$	540.00
5. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>16,336.62 c2</b>

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

1. Catering	+ \$	282.50
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>282.50 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,469.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+ \$		
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	14.85	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		
Expenses related to compliance audit	+ \$		
Expenses related to candidate's disability (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>1,483.85</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 18,102.97 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-1,072.68	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 - D2)</b>	<b>- \$</b>	<b>-1,072.68</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>-1,072.68</b>	<b>D3</b>

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	\$ 11,200.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$
<hr/>	
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).	+ \$ 1,380.00
<hr/>	
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).	+ \$ 4,450.00
<hr/>	
<b>Less:</b> Contributions returned or payable to the contributor	– \$
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$
<hr/>	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$ 17,030.00 1A</b>

**Part II – 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 Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Dave Caldwell	2016 Tiny Beaches Rd S, Tiny, ON, L0L 1P1	2018/09/28	1,200.00	
Angela Battiston	24 Ridelle Crt. Brampton On, L6V 4M2	2018/10/02	350.00	
Jenny Ahn	293 Indian Road, Toronto ON M6R2X5	2018/10/18	500.00	
Ivan Macri	4220 Stonemason Cres Mississauga ON L5L 2Z7	2018/10/15	300.00	
Terry Farrell	16 Cumberland Dr Mississauga On, L5G 3M6	2018/10/24	500.00	
Alex Toop	7 Garbutt Crt. Brampton ON L6X 3G5	2018/10/17	150.00	
Patricia McGrail	67 Pauline Cres., Brampton, ON L7A2V6	2018/10/14	100.00	
Patricia McGrail	67 Pauline Cres., Brampton, ON L7A2V6	2018/10/23	100.00	
See attached list			1,250.00	
			<b>Total</b>	<b>4,450.00</b>

Additional information is listed on separate supplementary attachment

	<b>Jim McDowell - Candidate for Brampton City Council, Wards 2,6</b>												
	<b>Election Date: October 22, 2018</b>												
	<b>Attached to Form Financial Statement - Auditor's Report</b>												
	<b>Candidate - Form 4</b>												
	<b>First Name</b>	<b>Last Name</b>	<b>Address</b>	<b>City</b>	<b>Province</b>	<b>Postcode</b>	<b>Donation Amount</b>	<b>Date of Donation</b>					
	Winnie	Ng	2212 Lakeshore Blvd. West, Unit 3302,	Toronto	Ontario	M8V 0C2	200.00	28-Sep-18					
	Gary	Ouellette	39 Watson Crescent	Brampton	Ontario	L6S-1E5	200.00	30-Sep-18					
	Mark	Rediger	487 Sonoma Blvd	Vaughan	Ontario	L4H 2S2	300.00	30-Sep-18					
	Marisa	Rediger	487 Sonoma Blvd.	Woodbridge	Ontario	L4H2S2	150.00	23-Oct-18					
	Naseem	Shad	40 Grapevine Rd	Caledon	Ontario	L7E 2R3	200.00	1-Oct-18					
	Joel	Toguri	20-284 Brock Ave	Toronto	Ontario	M6K2M4	200.00	22-Sep-18					
							1,250.00						

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

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None				

Additional information is listed on separate supplementary attachment

**Total**

**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)

**\$ 4,450.00 1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
None		

Additional information is listed on separate supplementary attachment

**Total**

**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 (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Not Applicable				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	

**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 Not Applicable

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)

Number of tickets sold

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 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)**

= \$ \_\_\_\_\_



**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

NARA MANICKAM PROFESSIONAL CORPORATION

Municipality

RICHMOND HILL

Date (yyyy/mm/dd)

2019/04/26

**Contact Information**

Last Name or Single Name

MANICKAM

Given Name(s)

NARA

Licence Number

1-15657

Address

Suite/Unit No.

Street No.

26

Street Name

HIGHBRIDGE ROAD

Municipality

RICHMOND HILL

Province

ON

Postal Code

L4B 1Y3

Telephone No. (including area code)

905 882-6565

Email Address

nara.m.ca@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

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

To: City Clerk for Jim McDowell, Councillor Candidate

## Qualified Opinion

I have audited the accompanying Form 4, known as the financial statements, of Jim McDowell, councillor candidate, for the campaign period from July 23, 2018 to December 31, 2018 relating to the City of Brampton Municipal Election held on October 22, 2018.

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of Jim McDowell, councillor candidate, as at December 31, 2018, and his income and expenses for the campaign period from July 23, 2018 to December 31, 2018 in accordance with the requirements of the Municipal Elections Act, 1996.

## Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Jim McDowell, councillor candidate in accordance with accounting procedures established by the **Municipal Elections Act, 1996** and I was not able to determine whether any adjustments might be necessary to income and expenses and the campaign period surplus or deficit. My audit opinion on the financial statements for the campaign period from July 23, 2018 to December 31, 2018 was modified accordingly because of the possible effects of this limitation of scope.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Jim McDowell campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

## Other Matter

The financial statements, which have not been, and are not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the City Clerk to comply with the requirements of the *Municipal Elections Act, 1996*. The financial statements are not intended to be and should not be used by anyone other than the specified user or for any other purpose.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted auditing standards and the requirements of the Municipal Elections Act, 1996 relevant to preparing such financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Jim McDowell Campaign's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my 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 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, I exercise professional judgement and maintain professional skepticism throughout the audit. I 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 my 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 overall presentation, structure and content of the financial statements, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentations.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

*Nara Manickam Professional Corporation*

Authorized to Practice Public Accounting by the  
Chartered Professional Accountants of Ontario

Richmond Hill

April 26, 2019