

**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 5	0 1

 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

Nisan

Given Name(s)

Rory

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

3

Municipality

Burlington

Spending Limit - General

\$ 20,555.20

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2005.52

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

**Box B: Declaration**

I, Rory Nisan, 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

2019/02/26

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2019/03/22

Time Filed

2:10pm

Initial of Candidate or Agent (if filed in person)

RV

Signature of Clerk or Designate



**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution NA

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

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	18,015.15
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. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>18,015.15 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	+ \$	2,578.35
Brochures/flyers	+ \$	7,601.89
Signs (including sign deposit)	+ \$	3,160.65
Meetings hosted	+ \$	195.50
Office expenses incurred until voting day	+ \$	6.22
Phone and/or internet expenses incurred until voting day	+ \$	89.36
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	106.93
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. BBQ	+ \$	1,348.57
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>15,087.47 c2</b>

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

1. Volunteer appreciation party	+ \$	191.18
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>191.18 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,130.00	
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	+ \$		
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>1,130.00</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **16,408.65** C5

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	1,606.50	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>1,606.50</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	1,606.50	RV
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>0</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.

## Part I – Summary of Contributions

+ \$ 8,300.00

+ \$ 30.00

+ \$ 1,165.15

+ \$ 8,520.00

- \$

- \$

= \$ 18,015.15 1A

## 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
See attached			7,875.00	
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>7,875.00</b>

**City of Burlington**  
**2018 Municipal Elections**  
**Candidates Financial Information**

**Contributions Over \$100**  
 (Form 4 - Table 1)

**Monetary contributions from individuals (other than candidate or spouse) over \$100**

Use this spreadsheet to record all contributions received that exceed \$100 per contributor. This spreadsheet is required under the Municipal Elections Act, 1996 and must be attached to the Financial Statement (Form 4) when submitted.

**Note:** This is a public document and will be posted online with the Financial Statement on the Town's Election website after the filing deadline.

Candidates Name: <b>Rory Nisan</b>				Office: <b>Councillor, Ward 3</b>			
Contributors Last Name	Contributor's First Name	Street Address (Street, Unit)	City	Postal Code	Date Received (yyyy/mm/dd)	Amount (\$) Received	Amount (\$) returned to Contributor or Paid to Clerk (if any)
Nisan	Christine	6 Mint Leaf Boulevard	Brampton	L6R 2K4	6/27/2018	\$ 250.00	\$ -
Scobie	Gary	1415 Brenner Crescent	Burlington	L7P 2V9	7/13/2018	\$ 250.00	\$ -
Steiner	Elizabeth	RR2	Vanessa	N0E 1V0	7/19/2018	\$ 100.00	\$ -
Marinho	Antonio	1505-1405 Prince of Wales	Ottawa	K2C 3J9	8/6/2018	\$200	\$ -
Steiner	Elizabeth	RR2	Vanessa	N0E 1V0	8/7/2018	\$ 500.00	\$ -
Kearns	Lisa	1407 Birch Avenue	Burlington	L7S 1J2	8/27/2018	\$ 1,200.00	\$ -
Cornack	Wayne	238 Patricia Crescent	Selwyn	K9J 0C7	8/31/2018	\$ 325.00	\$ -
Soni	Shannon-Marie	111 Ivy Crescent	Ottawa	K1M 1Y1	9/10/2018	\$ 500.00	\$ -
Fendelet	Frances	1090 Westhave Drive	Burlington	L7P 5B5	8/10/2018	\$ 150.00	\$ -
White	Stephen	274 White Pines Drive	Burlington	L7L 4E7	9/17/2018	\$ 250.00	\$ -
Nisan	Christine	6 Mint Leaf Boulevard	Brampton	L6R 2K4	9/17/2018	\$ 250.00	\$ -
Smith	Blair	1434 Brenner Court	Burlington	L7P 2Z2	10/9/2018	\$ 200.00	\$ -

**City of Burlington**  
**2018 Municipal Elections**  
**Candidates Financial Information**

**Contributions Over \$100**  
 (Form 4 - Table 1)

Candidates Name: Rory Nisan				Office: Councillor, Ward 3			
Contributors Last Name	Contributor's First Name	Street Address (Street, Unit)	City	Postal Code	Date Received (yyyy/mm/dd)	Amount (\$) Received	Amount (\$) returned to Contributor or Paid to Clerk (if any)
Sekhon	Navtej	2200 15 Side Road	Milton	L0P 1J0	10/20/2018	\$ 500.00	\$ -
Breton	Tom	6449 Guelph Line	Burlington	L7P 0A6	10/25/2018	\$ 1,000.00	\$ -
Breton	Jonathan	6449 Guelph Line	Burlington	L7P 0A6	10/25/2018	\$ 1,000.00	
Turner	Barbara	5 Homewood Avenue	Hamilton	L8P 2M1	10/25/2018	\$ 200.00	\$ -
Peaker	Kenneth	2116 Caroline Street	Burlington	L7R 1L8	10/30/2018	\$250	\$ -
Timmis	John	2609 Britannia Road	Burlington	L7P 0G3	10/16/2018	400	\$ -
Gill	Ganga	2503 Cavendish Drive	Burlington	L7P 4J4	10/5/2018	350	\$ -
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**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 \$
Tony Wolfaardt	6 Mint Leaf Boulevard, Brampton, ON, L6R 2K4	Airbrush artist service	2018/09/09	495.00
George Volk	1438 Mountain Grove, Burlington, ON, L7P 1S9	Refreshments	2018/09/09	150.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b> 645.00

**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) **\$ 8,520.00 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 \$
Advertising	2018/10/22	30.00

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		<b>Total</b> <b>30.00</b>

**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 \$
N/A				
<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 N/A

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

Chartered Professional Accountant

Municipality

Burlington

Date (yyyy/mm/dd)

2019/01/30

**Contact Information**

Last Name or Single Name

Gray

Given Name(s)

Colin

Licence Number

1-16549

Address

Suite/Unit No.

LL105

Street No.

720

Street Name

Guelph Line

Municipality

Burlington

Province

ON

Postal Code

L7R 4E2

Telephone No. (including area code)

905 333-4818

Email Address

colingray@colingrayca.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.

## AUDITOR'S REPORT

### MUNICIPAL ELECTIONS ACT, 1996 (SECTION 78)

To: City Clerk, City of Burlington

I have audited the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of: Rory Nisan, candidate, for the campaign period, from May 1, 2018 to December 31<sup>st</sup> 2018 relating to the election held on October 22<sup>th</sup> 2018. These financial statements are the responsibility of Rory Nisan, Candidate. My responsibility is express an opinion on these financial statement based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by Rory Nisan, candidate, as well as evaluating the overall financial statement presentation.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statement reflect the amount recorded in the accounting records of Rory Nisan, Candidate, in accordance with the 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, assets or liabilities, and surplus/deficit.

In my opinion, except for item noted in the following paragraph and the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Rory Nisan, Candidate's election campaign as at and the income and expenses for campaign period from May 1, 2018 to December 31<sup>st</sup> 2018 and the determination of surplus deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

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.



Colin Gray  
February 26, 2018  
Chartered Professional Accountant  
Licensed Public Accountant