# Ontario

### **Ministry of Municipal Affairs**

## 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 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 YYYY MM DD 2 0 1 8 1 2 3 1
✓ Initial filing reflecting finances to December 31 (or 45 days after voti	
Supplementary filing including finances after December 31 (or 45 days)	ays 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 Ballard	Given Name(s) Chris
Office for which the candidate sought election Mayor	Ward name or no. (if any) n/a
Municipality Town of Aurora	
Spending Limit - General \$ 38,387.30	Spending Limit - Parties and Other Expressions of Appreciation \$ 3,938.49
I did not accept any contributions or incur any expenses. (Complete	Boxes A and B only)
Box B: Declaration	
ı, Chris Ballard	declare that to the best of my knowledge and belief that these financial
statements and attached supporting schedules are true and confect.	2019/03/27
Signature of Candidate	Date (yyyy/mm/dd)
Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate of 2017/03/28	Agent (if filed in person) Signature of Clerk or Designate

OAN		10.00	
	* 155.		1.00
Name of bank or recognized lending institution n/a	g 0.78000	West States	
Amount borrowed \$			
			N 5 F
NCOME	Jahre Sa		
Total amount of all contributions (from line 1A in Schedule 1)	+ \$	24,510,37	Ž.
Revenue from items \$25 or less	+ \$		- 12 - 12
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of	, \$	1,000	a juril
Schedule 2) nterest earned by campaign bank account	+ *	<del>- 1</del>	w =
Other (provide full details)	т ф		
Bank service charge refund	+\$	7.90	5 1/2
PayPal account set up test	+ \$	0.21	
3. Square payment system set up test	+ \$	0.01	
4.	+ \$	0.04	Be w
5. Lada 1.11. 4.2 1.5 Late	+ \$		
Fotal Campaign Income (Do not include loan)	= \$	24,518.49 C1	
Total Gampaigh income (50 not include 10an)	7 7	24,010.40 ()	
	D . "   1		1.0
EXPENSES (Note: include the value of contributions of goods and services)	-37	116	1 11.1
		P	200
Expenses subject to general spending limit		fiefs gelefis F	F V
nventory from previous campaign used in this campaign (list details in Table 4 or	<b>.</b> \$		
nventory from previous campaign used in this campaign (list details in Table 4 or Schedule 1)	+	4 935 82	
nventory from previous campaign used in this campaign (list details in Table 4 or Schedule 1) Advertising	+ <del>*</del>	4,935.82 9,581.05	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers	+ \$ + \$ + \$	9,581.05	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit)	+ \$ + \$ + \$ + \$	9,581.05 4,088.15	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted	+ \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day	+ \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day	+ \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ + \$ + \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day	+ \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12	
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nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)	+ \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)  1. Teleforum	+ \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)  1. Teleforum  2. PayPal service charges	+ \$ \$ + \$ \$ + \$ \$ + \$ \$ + \$ \$ \$ + \$ \$ \$ + \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)  1. Teleforum  2. PayPal service charges  3. Square service charges	+ \$ \$ + \$ \$ + \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)  1. Teleforum  2. PayPal service charges  3. Square service charges	+ \$ \$ + \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	
nventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1) Advertising Brochures/flyers Signs (including sign deposit) Meetings hosted Office expenses incurred until voting day Phone and/or internet expenses incurred until voting day Salaries, benefits, honoraria, professional fees incurred until voting day Bank charges incurred until voting day Interest charged on loan until voting day Other (provide full details)  1. Teleforum  2. PayPal service charges  3. Square service charges	+ \$ \$ + \$ \$ + \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,581.05 4,088.15 53.58 199.42 5.12 565.00 11.91	

Expenses not subject to spending limits			1
Accounting and audit	+ \$	565.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
Office expenses incurred after voting day	+_\$	397	
Phone and/or internet expenses incurred after voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	8.90	
Interest charged on loan after voting day	+ \$		
Expenses related to recount	+ \$		
Expenses related to controverted election	+ \$		and the
Expenses related to compliance audit	+ \$		R
Expenses related to candidate's disability (provide full details)			
1.	+ \$	4 v <sup>2</sup> v <sup>1</sup>	279 F
2	+ \$	<u> </u>	
3.	+ \$		**
4.	+ \$	* 1	(0)
5.	+ \$		
Other (provide full details)	Fe and		
1.	+ \$		
2	+ \$		
3.	+ \$	8 * 1.18. Te	
4.	+ \$	i ĝ	
5.	+ \$		
Total Expenses not subject to spending limits	= \$ -	573.90 C4	
	1,111,12	= \$	25,083.50 <sub>C5</sub>
Total Campaign Expenses (C2 + C3 + C4)		= Φ	25,003.50 C5
		No. of the contract of the con	11.80.0.37
Box D: Calculation of Surplus or Deficit			
Excess (deficiency) of income over expenses (Income minus Total Expenses)		st	
(C1 – C5)	+ \$	-565.01 <sub>D1</sub>	
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	_ \$	D2	atta Taka
Total (D1 – D2)	= _\$	-565.01	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-565.01 <sub>D3</sub>	

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			i	-		
Part I – Summary of Contributions		.0:00				
Contributions in money from candidate and spouse	+	\$	11,878.53	7		3
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	. +	\$	150.00	,		
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).	+	\$	1,745.00	n ni g	1	
Total value of contributions exceeding \$100 per contributor (from line 1B on page list details in Table 1 and Table 2)	5;		halk.		1 215	i. jugit
<ul> <li>Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include</li> </ul>	1		20 A			
contributions from candidate or spouse).	+	\$	10,736.84	12.	1111	
	Pos					
Less: Contributions returned or payable to the contributor		<b>, \$</b> , ,		15 15 15	\$2.5 11.78	Ea -
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$	1.5			
Total Amount of Contributions (record under Income in Box C)	=	\$ ::	24,510.37	1A	781 782	
Part II. Contails at any avecading \$400 was contails uton individuals other th				enii 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
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		r. 15	1 11		LABOR		111	rate in	0.770	
Additional inf	ormatio	n is listed on	separate	e suppleme	ntary attacl	hment		Total	19	
9503P (2018/04)						(4)				
,,							0 00 -			

Table 1 - Exceeding \$100

Name	Full Address					Amount & Returned to Contributo or Paid to Clerk
olette Nemni	14929 Bathurst St.	Aurora, ON	L4G 7A5	August 12, 2018	500.00	
r. Jan Oudenes	12 Woodsend Cresent	Aurora, ON	L4G 6W6	1	1 1	
	1	11 1 1	Y 147. 181 11	August 17, 2018	1,200.00	
r. Isobel M. Ralston	72	Aurora, ON	L4G 6W6	August 17, 2018	1,200.00	
Scott Parry	5 Dodie St.	Aurora, ON	L4G 2L1	August 28, 2018	500.00	
Sue Walmer	14 Marsh Harbour	Aurora, ON	L4G 5Z2	September 2, 2018	200.00	
Ken Whitehurst	11 Pinehurst Court	Aurora, ON	L4G 6B2	September 3, 2018	500.00	
Suzanne Whitehurst	11 Pinehurst Court	Aurora, ON	L4G 6B2	September 3, 2018	500.00	doction provide
David Cabianca	34 Tyler Street	Aurora, ON	L4M 2M9	September 9, 2018	150.00	1 1
eona Krofchak	81 Timber Valley Avenue	Richmond Hill	L4E 4Z8	September 13, 2018	500.00	
Filomena Ferraro	8 Torino Place	Concord ON	L4K 2L4	September 22, 2018	700.00	Tarth Man good
lack Gibbons	589 Carlaw Avenue	Toronto ON	M4K 3K4	September 22, 2018	500.00	
Bonnie Kraft	105 Offord Crescent	Aurora ON	L4G 0K5	September 24, 2018	500.00	
Aly Ladak	91 First Commerce Drive	Aurora ON	L4G 0G2	October 11, 2018	250.00	
Cong QI Mu	19 Awesome Again Lane		L4G 7Y7	October 16, 2018	1,000.00	
Steven Del Duca	99 Wakelin Court	Vaughan ON	L4L 2P1	October 22, 2018	200.00	
Paul Pellegrini	37 Trevi Court	Woodbridge ON	L4L 8S7	October 23, 2018	500.00	
Suzanne Whitehurst	11 Pinehurst Court	Aurora ON	L4C 6B2	October 29, 2018	700.00	
	11 Pinehurst Court		1		700.00	
Ken Whitehurst	11 Pinendist Court	Aurora ON	L4G 6B2	October 29, 2018		
			sta e i	Total	\$10,300.00	
		1			1	
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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 \$	
Paul Simpson	14 Marsh Harbour Aurora ON L4G 2M9	Food for campaign event.	2018/10/22		436.84
				. A	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
	jan. Ma jila-				
					97 357 55 4 4.70
				di narian	
	ed on separate supplementary attac	nment	Total	: I	436.84
Total for Part II - Contributions (Add totals from Table 1 and Table 1)	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse		ons)	\$	436.84 11
Total for Part II - Contributions (Add totals from Table 1 and Ta Part III – Contributions from ca Table 3: Contributions in good	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse	1 - Summary of Contribution			436.84 1E
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca  Table 3: Contributions in good  Description of Goods or Service	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse s or services	1 - Summary of Contribution  Date Received (yyyy/mm/dd)			
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca  Table 3: Contributions in good  Description of Goods or Service	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse s or services	1 - Summary of Contribution			436.84 1E
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca  Table 3: Contributions in good  Description of Goods or Service	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse s or services	1 - Summary of Contribution  Date Received (yyyy/mm/dd)			
Total for Part II - Contributions (Add totals from Table 1 and Table 1 and Table 1 and Table 1 and Table 3: Contributions in good Description of Goods or Service	exceeding \$100 per contributor able 2 and record the total in Part ndidate or spouse s or services	Date Received (yyyy/mm/dd)			
Total for Part II - Contributions (Add totals from Table 1 and Table 1 and Table 1 and Table 1 and Table 3: Contributions in good Description of Goods or Service	exceeding \$100 per contributor able 2 and record the total in Part andidate or spouse s or services	Date Received (yyyy/mm/dd)			
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca Table 3: Contributions in good Description of Goods or Service H-frame metal frame stakes	exceeding \$100 per contributor able 2 and record the total in Part andidate or spouse s or services	Date Received (yyyy/mm/dd) 2018/09/01			
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca Table 3: Contributions in good Description of Goods or Service H-frame metal frame stakes	exceeding \$100 per contributor able 2 and record the total in Part andidate or spouse s or services	Date Received (yyyy/mm/dd) 2018/09/01			
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca Table 3: Contributions in good Description of Goods or Service H-frame metal frame stakes	exceeding \$100 per contributor able 2 and record the total in Part andidate or spouse s or services	Date Received (yyyy/mm/dd) 2018/09/01	Value		
Total for Part II - Contributions (Add totals from Table 1 and Table 1)  Part III - Contributions from ca Table 3: Contributions in good Description of Goods or Service H-frame metal frame stakes	exceeding \$100 per contributor able 2 and record the total in Part andidate or spouse s or services	Date Received (yyyy/mm/dd) 2018/09/01	Value		

Description of Go	ods or Service	S			(yyyy/mm/c		Value \$		
	1 3 & 1 10 & 4	i, 3., i		- 12 - 12 - 12 - 12 - 12 - 12 - 12 - 12	3 7 1 1 1 1 1 1	e Aw			18.
Additional info	ormation is listed	d on separate su	pplementary attachr	ment	in i	Total	ita i	150	0.00
Table 4: Inventory (Note: va	of campaign (	goods and mate	erials from previou atribution from the	s municipa candidate	il campaign and as an e	used in this xpense)	campaign		
Description	P. 37.5		Date Acquired (yyyy/mm/dd)	Supplier		Quantity	1.2110	Current Market Value \$	
4. = 1		1 11 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				ap y	ili		25. 2
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Additional inf	formation is liste	d on separate su	upplementary attach	ment	\$1.75°		Total		

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	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
sales)	<b>5 2A</b>
Number of tickets sold	Х2В
Total Part I (2A X 2B) (include in Part 1 of Schedule 1)	w de pe je <del>te je</del>
Part II – Other revenue deemed a contribution	
(e.g. revenue from goods sold in excess of fair market value) Provide details	
	tan <sub>4 s</sub> hin. pikk pike pik p
1.	+ \$
2.	+ \$
3. 4.	
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. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	T 3
2.	+ \$
3.	<u></u>
4. The state of th	+ \$ 1.4
5.	+ \$
Total Part III (include under Income in Box C)	An = \$
	part in the 18th will be 2 of the
Part IV - Expenses related to fundraising event or activity	
Provide details	
1.	4 8,80 <b>+ 3</b> 10,8 2, 10,800 1 2,700 1
2.	+ <b>\$</b>
3.	+ \$
4.	+ \$
5.	+ \$
	+ \$
	+ \$1
7.	+ \$ ****
8.	
Total Part IV Expenses (include under Expenses in Box C)	The second secon

Auditor's Repo Municipal Election	rt ons Act, 1996 (Section	on 88.25)					
A candidate who	nas received contribution	ons or incurred expenses i	n excess of \$10,000 must attach an	auditor's report.			
Professional Desi	gnation of Auditor						
Chartered Prof	fessional Accounta	nt					
Municipality Newmarket				Date (yyyy/mm/dd) 2019/03/27			
Contact Informa	tion						
Last Name or Single Name Smith			Given Name(s) Bradley	Licence Number 1-18521			
Address							
Suite/Unit No.	Street No.	Street Name Main St. South					
Municipality Newmarket			Province Ontario	Postal Code L3Y 3Y8			
Telephone No. (ir	ncluding area code)	Email Address					
905 898-4900 brad.smith@ssl			lgroup.ca				
The report must b	e done in accordance	with generally accepted a	uditing standards and must:				
<ul> <li>set out t</li> </ul>	he scope of the examin	nation					
	an opinion as to the co		of the financial statement and wheth	ner it is free of material			

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: Michael de Rond, clerk Town of Aurora

I have audited the Statement of Campaign Income and Expenses, and the Calculation of Surplus or Deficit for Chris Ballard, candidate, for the campaign period July 17, 2018 to December 31, 2018 relating to the election held on October 22, 2018. These financial statements are the responsibility of Chris Ballard, candidate. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted 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 Chris Ballard, 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 statements reflect the amounts recorded in the accounting records of Chris Ballard, 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 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 the candidate's election campaign as at December 31, 2018 and the income and expenses for the campaign period from July 17, 2018 to December 31, 2018 and the determination of surplus or 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.

SIGNATURE/

PROFESSIONAL DESIGNATION: Chartered Professional Accountant

MUNICIPALITY: Town of Aurora

DATED: March 27, 2019