

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.

	YYYY	MM	DD		YYYY	MM	DD						
For the campaign period from (day candidate filed nomination)	2	0	1	8	to	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

Morgan

Given Name(s)

Josh

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 7

Municipality

City of London

Spending Limit - General

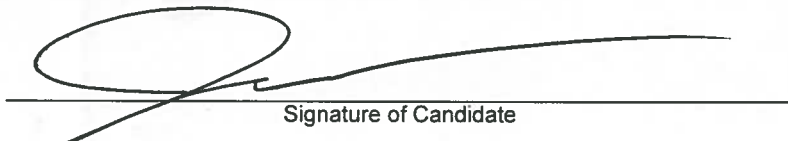
\$ 22,742.90

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2274.29
 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)



Box B: Declaration

I, **Josh Morgan**, 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

2019/03/18
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
2019/03/18	3:14		

Jeannie Raycroft, a Commissioner for
taking Affidavits and Oaths, Middlesex County,
while a deputized Clerk of The Corporation
of the City of London.

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)	+ \$	<u>17,024.10</u>
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	<u>17,024.10</u> C1

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)	+ \$	<u>5,002.60</u>
Advertising	+ \$	<u>469.35</u>
Brochures/flyers	+ \$	<u>2,177.67</u>
Signs (including sign deposit)	+ \$	<u>2,294.86</u>
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	<u>216.41</u>
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	<u>100.61</u>
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. Campaign Services (Website Support / Graphic Design / Etc.)	+ \$	<u>2,459.00</u>
2. Photo/Video Editing	+ \$	<u>1,017.00</u>
3. Website Hosting	+ \$	<u>909.39</u>
4. Paypal Donation Fees	+ \$	<u>94.78</u>
5. NationBuilder Donation Fees	+ \$	<u>49.46</u>
Total Expenses subject to general spending limit	= \$	<u>14,791.13</u> C2

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

1. Election Night	+ \$	<u>93.66</u>
2. Thank You Cards	+ \$	<u>302.08</u>
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	<u>395.74</u> C3

Expenses not subject to spending limits

Accounting and audit	+ \$	<u>600.00</u>
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	<u>164.30</u>
Office expenses incurred after voting day	+ \$	<u> </u>
Phone and/or internet expenses incurred after voting day	+ \$	<u> </u>
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	<u> </u>
Bank charges incurred after voting day	+ \$	<u>65.00</u>
Interest charged on loan after voting day	+ \$	<u> </u>
Expenses related to recount	+ \$	<u> </u>
Expenses related to controverted election	+ \$	<u> </u>
Expenses related to compliance audit	+ \$	<u> </u>
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Other (provide full details)		
1. _____	+ \$	<u> </u>
2. _____	+ \$	<u> </u>
3. _____	+ \$	<u> </u>
4. _____	+ \$	<u> </u>
5. _____	+ \$	<u> </u>
Total Expenses not subject to spending limits	= \$	<u>829.30</u> C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,016.17 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>1,007.93</u> D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u> </u> D2
Total (D1 – D2)	= \$	<u>1,007.93</u>
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>1,007.93</u>
Surplus (or deficit) for the campaign	= \$	<u> </u> D3

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	+ \$	<u>1,025.00</u>	
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	<u>5,229.59</u>	
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).	+ \$	<u>2,482.48</u>	
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).	+ \$	<u>8,287.03</u>	
Less: Contributions returned or payable to the contributor			
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	<u> </u>	
Total Amount of Contributions (record under Income in Box C)			
	= \$	<u>17,024.10</u>	1A

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
See attached for details				
			8,287.03	
			Total	8,287.03

Additional information is listed on separate supplementary attachment

Table 1: Monetary contributions from individuals other than candidate or spouse

First Name	Last Name	Address Line 1	City	Prov	Post Code	Date Received	Amount
Solomon	Abeje	2049 Whippoorwill Pl.	London	ON	N6G 5L7	22/08/2018	250.00
Cindy	Barron	75 Grasmere Cres	London	ON	N6G 4N8	14/08/2019	107.72
Ben	Bebee	2112 Tribalwood St	London	ON	N6G 3E7	15/08/2019	107.72
Dave	Braun	308 Woodworth Drive	Ancaster	ON	L0R 1W0	07/06/2018	1,200.00
Carme-lita	Tang	987 Moy Cres	London	ON	N6G 0B5	05/07/2019	107.72
Scott	Collyer	849 Wellington St. N.	London	ON	N6A 3A6	08/08/2018	150.00
Amanda	D'Orazio	20-89 Highview Ave E	London	ON	N6C 5V7	15/08/2019	164.87
Bilal	Eissa	1102 Cherrygrove Drive	London	ON	N6K 5B2	22/10/2018	1,200.00
Ryan	Gauss	53 Queen Mary Cres.	London	ON	N6H 4B5	08/06/2018	250.00
William	Graham	9952 Glendon Dr.	Komoka	ON	N0L 1R0	16/09/2018	300.00
Sam	Hajar	1669 Seymour Cres.	London	ON	N6G 5N6	20/06/2018	600.00
Harry	Hermann	1571 Ryersie Rd.	London	ON	N6G 2S2	23/08/2018	500.00
Jennifer	Lancaster	35 Northview Ave	Toronto	ON	M1n 1v9	06/10/2018	200.00
Hassan	Mostafa	571 Eagletrace Dr.	London	ON	N6G 0E8	29/06/2018	1,200.00
Nigmendra	Narain	432 Oak Park Dr.	London	ON	N6H 3N4	10/09/2018	299.00
Ismail	Omer	2143 Callingham Dr.	London	ON	N6G 0M2	20/08/2018	250.00
Amna	Saleem	81 - 320 Ambleside Dr	London	ON	N6G5H8	30/09/2018	200.00
Andrew	Sancton	2203 - 500 Ridout St. N	London	ON	N6A 0A2	29/07/2018	250.00
Kuldip	Sharma	99 Ambleside Dr.	London	ON	N6G 4N9	22/08/2018	250.00
Gabriel	Valente	69 Hillview Blvd	London	ON	N6G 3P9	01/10/2018	250.00
Megan	Walker	426 Baker St.	London	ON	N6C 1X7	30/06/2019	200.00
Darryl	Whitehead	1792 Willowcreek Blvd	Peterborough	ON	K9L 2A1	11/08/2018	250.00

TOTAL: 8,287.03

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total 226.99

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 \$
See Attached for Details				5,002.60
<input checked="" type="checkbox"/> Additional information is listed on separate supplementary attachment				Total 5,002.60

Table 4: Inventory of campaign goods and materials from previous municipal campaign

Item Description	Fair Market Value (Per Unit)	Quantity	Total Value	Total with Tax
Wood Stakes	1.42	175	248.5	280.81
Rebar - 6'	9.99	75	749.25	846.65
T-Posts - 6'	9.99	85	849.15	959.54
Signs - 24"x48"	9.39	150	1408.5	1591.61
Signs - 32"x48"	19.99	27	539.73	609.89
Signs - 4'X8'	68	5	340	384.20
Post Pounder	24.99	2	49.98	56.48
Pliers / Cutters	13.99	3	41.97	47.43
H-Frames	1	200	200	226.00

Total: 5002.60

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 Paint Night

Date of event/activity (yyyy/mm/dd) 2018/08/17

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

\$ 775.51 2A
x 1 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ 775.51

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. Eventbrite Fees + \$ 47.51
2. Painting Supplies + \$ 116.79
3. _____ + \$ _____
4. _____ + \$ _____
5. _____ + \$ _____
6. _____ + \$ _____
7. _____ + \$ _____
8. _____ + \$ _____

Total Part IV Expenses (include under Expenses in Box C)

= \$ 164.30

Part I - Ticket Revenue - Paint Night

Ticket Price	Quantity Sold	Total
107.72	3	323.16
100	1	100.00
64.87	5	324.35
28	1	28.00

Total Sales: 775.51

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 London	Date (yyyy/mm/dd) 2019/03/07
-------------------------------	----------------------------------------

Contact Information

Last Name or Single Name Dennerley	Given Name(s) Gary	Licence Number 1-15111
----------------------------------------------	------------------------------	----------------------------------

Address		
Suite/Unit No. 900	Street No. 495	Street Name Richmond Street

Municipality London	Province Ontario	Postal Code N6A 5A9
-------------------------------	----------------------------	-------------------------------

Telephone No. (including area code) 519 434-4513	Email Address gdennerley@lamden.ca
------------------------------------------------------------	----------------------------------------------

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 the Clerk of the City of London:

We have audited the accompanying Financial Statements – Candidate Form 4 of the Josh Morgan, Campaign, for the campaign period from May 7, 2018 to December 31, 2018 relating to the election held on October 22, 2018, prepared in accordance with Section 88 of the *Municipal Elections Act, 1996*.

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 accounting treatment prescribed by the *Municipal Elections Act, 1996*.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based upon our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Candidate's preparation and fair presentation of the financial statements 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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 to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the Candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income and expenses and surplus or deficit.

Qualified Opinion

In our opinion, except for the effect of adjustments, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues and expenses, as described in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Josh Morgan, Election Campaign, for the campaign period from

May 7, 2018 to December 31, 2018 relating to the election held on October 22, 2018, prepared in all material respects, in accordance with Section 88 of the *Municipal Elections Act, 1996*.

Basis of Accounting and Restriction on Use and Distribution

Without modifying our opinion, we draw attention to the fact that the Financial Statements – Candidate Form 4 are prepared for the information and use of the City Clerk to comply with the Municipal Elections Act, 1996, and as such is not intended to be and should not be used by anyone other than the specified user or for any other purpose.

Lamont, Dennerley LLP

Lamont, Dennerley LLP
Chartered Professional Accountants
Licensed Public Accountants
March 7, 2019
London, Ontario