



Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 was responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination)	YYYY	MM	DD	to	YYYY	MM	DD
	2014	09	12		2014	12	31

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
- 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 KAYE	Given Name(s) MARY ELLEN
Name of office for which the candidate sought election MAYOR	Ward name or no. (if any)
Name of Municipality CITY OF BRANTFORD	
Spending limit issued by clerk \$62,797.6	

I did not accept any contributions or incur any expenses other than the nomination fee. (Complete Box A and B only)

Box B: Declaration

I, MARY ELLEN KAYE, a candidate in the municipality of CITY OF BRANTFORD, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)
 in the City of Brantford
 on (yyyy/mm/dd) 2015/03/26

 Signature of Clerk or Commissioner
2015/03/26
 Date Filed in the Clerk's Office (yyyy/mm/dd)

} _____
 Signature of Candidate

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution CIBC
 Amount borrowed \$ 0.00

INCOME

Total amount of all contributions (From line 1A in Schedule 1)	+ \$	15,995.82	
Refund of nomination filing fee	+ \$	200.00	
Sign deposit refund	+ \$		
Revenue from fund-raising events not deemed a contribution (From Part III of Schedule 2)	+ \$		
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
Total Campaign Income (Do not include loan)	= \$	16,195.82	C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses subject to spending limit

Nomination filing fee	+ \$	200.00	
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$	45.82	
Advertising	+ \$	678.00	
Brochures/flyers	+ \$	11,396.58	
Signs (including sign deposit)	+ \$	3,476.02	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	33.12	
Phone and/or Internet expenses incurred until voting day	+ \$		
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$		
Bank charges incurred until voting day	+ \$	4.22	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
Total Expenses subject to spending limit	= \$	15,833.76	C2

Expenses not subject to spending limit

Accounting and audit	+ \$		
Cost of fund-raising events/activities (list details in Part IV of Schedule 2)	+ \$		
Voting day party/appreciation notices	+ \$	133.19	
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	+ \$	11.95	
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.	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
Total Expenses not subject to spending limit	= \$	145.14	C3

Total Campaign Expenses (C2 + C3) = \$ 15,978.90 C4

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income – Total Expenses) (C1 – C4)	+ \$	216.92	D1
Eligible deficit carried forward by the candidate from the last election	- \$		D2
Total (D1 – D2)	= \$	<u>216.92</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>216.92</u>	
Surplus (or deficit) for the campaign	= \$	<u>0.00</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 was responsible for the conduct of the election.

Amount of \$ _____ paid to municipal clerk in the municipality of _____

Schedule 1 - Contributions

Part I - Summary of Contributions

Contribution from candidate (include the value of inventory listed in Table 5)	+ \$	15,715.82
Contribution from spouse	+ \$	---
Total value of contributions not exceeding \$100 per contributor		
<ul style="list-style-type: none"> 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). 	+ \$	160.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1 - 4)		
<ul style="list-style-type: none"> 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). 	+ \$	120.00
Less: Contributions returned or payable to the contributor	- \$	---
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10	- \$	---
Total Amount of Contributions (Record in Box C)	= \$	15,995.82 1A

Part II - List of Contributions from Each Single Contributor Totalling more than \$100

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

Name	Full Address	Amount \$
KATHLEEN HENRY	32 VICTORIA ST BRANTFORD ONTARIO N3S 3J8	120.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total 120.00

Table 2: Monetary contributions from corporations or unions

Name (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Amount \$
NONE				
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	0.00

Table 3: 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	Value \$
NONE			
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total 0.00

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 NONE

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)

	+	\$	_____	2A
Number of tickets sold	X		_____	2B
Total Ticket Revenue (2A x 2B) (Include in Schedule 1)				= \$ <u>0.00</u>

Part II – Other revenue deemed a contribution

(provide details (e.g. revenue from goods sold in excess of fair market value))

1.	+	\$	_____	
2.	+	\$	_____	
3.	+	\$	_____	
4.	+	\$	_____	
5.	+	\$	_____	
Total Part II Revenue (include in Schedule 1)				= \$ <u>0.00</u>

Part III – Other revenue not deemed a contribution

(provide details (e.g. contributions of \$10 or less; market value of goods or services sold))

1.	+	\$	_____	
2.	+	\$	_____	
3.	+	\$	_____	
4.	+	\$	_____	
5.	+	\$	_____	
Total Part III Revenue (include in Box C)				= \$ <u>0.00</u>

Part IV – Expenses related to fundraising event or activity (provide details)

1.	+	\$	_____	
2.	+	\$	_____	
3.	+	\$	_____	
4.	+	\$	_____	
5.	+	\$	_____	
6.	+	\$	_____	
7.	+	\$	_____	
8.	+	\$	_____	
Total Part IV Expenses (include in Box C)				= \$ <u>0.00</u>

Auditor's Report**Municipal Elections Act, 1996 (Section 78)**

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

CITY OF BRANTFORD

Date (yyyy/mm/dd)

2015/03/21

Contact InformationName Licence Number

Last Name

DIXON

First Name

MARTIN J.

1-10576

Address

Suite/Unit No.

Street No.

96

Street Name

NELSON STREET, PO BOX 367

City/Town

BRANTFORD

Province

ON

Postal Code

N3T 5N3

Telephone No. (including area code)

519-759-3511

ext.231

Fax No.

519-759-7961

Email Address

mjdixon@millards.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 78 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 AUDITORS' REPORT

To: Mary Ellen Kaye, Candidate

Report on the Financial Statements

We have audited the Financial Statement - Auditor's Report Form 4 of Mary Ellen Kaye, candidate for the campaign period from September 12, 2014 to December 31, 2014 relating to the election held on October 27, 2014. The financial statements consist of the statement of campaign period income and expenses for the campaign period from September 12, 2014 to December 31, 2014 and a statement of calculation of surplus or deficit as at December 31, 2014.

Candidate's Responsibility for the Financial Statements

The candidate, Mary Ellen Kaye, is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Municipal Elections Act, 1996, as amended and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on 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 about whether the financial statements are free from 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 the 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. An audit also includes evaluating the overall presentation of the financial statements.

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

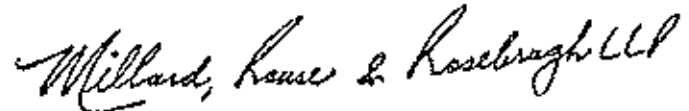
Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all contributions of goods and services, and income and expenses. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Mary Ellen Kaye, candidate, in accordance with the accounting principles established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement - Auditor's Report Form 4 presents fairly, in all material respects, the information contained in the accounting records on which the financial statements are based in accordance with the accounting framework prescribed by the Municipal Elections Act, 1996.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine that contributions reported included only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.



Brantford, Ontario
March 21, 2015

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants