

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 his or her 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) 2018/06/06 to 2018/12/31

Check box marked: Initial filing reflecting finances to December 31 (or 45<sup>th</sup> day after voting day in a by-election)

Check box unmarked: Supplementary filing including finances after December 31 (or 45<sup>th</sup> 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 or Single Name: Varga-Toth

Given Name(s): Judi

Office for which the candidate sought election: City Councillor

Ward name or number (if any): Ward 5 west Carleton-March

Municipality: City of Ottawa

Spending Limit – General: \$20500.60

Spending Limit – Parties and Other Expressions of Appreciation: \$2050.06

Check box unmarked: I did not accept any contributions or incur expenses (Complete Box A and B only)

**Box B: Declaration**

I, Judi Varga-Toth, 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

Date (Year/Month/Day): 2019/03/26

Date Filed (Year/Month/Day): 2019/03/26

Time Filed: 3:50 p.m.

Initial of Candidate or Agent (if filed in person)

Signature of Clerk of Designate

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

### **Loan**

Name of bank or recognized lending institution: Not provided

Amount borrowed: \$0.00

### **Income**

Total amount of all contributions (from line 1A in Schedule 1): \$ 17675.00

Revenue from items \$25 or less: \$ 0.00

Sign deposit refund: \$ 0.00

Revenue from fundraising events not deemed a contribution (from Part 3 of Schedule 2): \$ 0.00

Interest earned by campaign bank account: \$ 0.00

Other (provide full details): No Other Income

Line C1: Total Campaign Income (Do not include loan): \$ 17675.00

### **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): \$ 0.00

Advertising: \$ 851.93

Brochures/flyers: \$ 1980.25

Signs (including sign deposit): \$ 3961.11

Meetings hosted: \$ 1344.87

Office expenses incurred until voting day: \$ 1504.48

Phone and or internet expenses incurred until voting day: \$ 195.00

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 0.00

Bank charges incurred until voting day: \$ 375.09

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Parking: \$ 13.00
2. Facilities and equipment: \$ 75.00
3. Seminars: \$ 952.25
4. Subscriptions: \$ 556.71

Line C2: Total Expenses subject to general spending limit: \$ 11809.69

**Expenses subject to spending limit for parties and other expressions of appreciation: No other expenses subject to spending limit**

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$0.00

**Expenses not subject to spending limits**

Accounting and audit: \$ 2929.81

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 0.00

Office expenses incurred after voting day: \$ 0.00

Phone and or internet expenses incurred after voting day: \$ 0.00

Salaries, benefits, honoraria, professional fees incurred after voting day: \$ 0.00

Bank charges incurred after voting day: \$ 0.00

Interest charged on loan after voting day: \$ 0.00

Expenses related to recount: \$ 0.00

Expenses related to controverted election: \$ 0.00

Expenses related to compliance audit: \$ 0.00

Expenses related to candidate's disability (provide full details): No expenses related to candidate's disability.

Other (provide full details): No other expenses not subject to spending limit.

Line C4: Total expenses not subject to spending limits: \$ 2929.81

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 14739.50

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 2935.50

Line D2: Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only): \$ 0.00

Total (Line D1 – Line D2): \$ 2935.50

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 2935.50

Line D3: Surplus (or deficit) for the campaign: \$ 0.00

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.

## Schedule 1 – Contributions

### Part 1 – Summary of Contributions

Contributions in money from candidate and spouse: \$5075.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$0.00

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)): \$ 3950.00

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Tables 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)): \$ 8650.00

Less: Contributions returned or payable to the contributor: \$ 0.00

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25: \$ 0.00

Line 1A: Total amount of contributions (record under Income in Box C): \$17675.00

### Part 2 – 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 \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Rebecca Bigelow-Orr	3210 Barlow Cres. DunRobin, ON, K0A 1T0	October 10, 2018	\$1200.00	\$0.00
Kim Malcolm	196 Primrose Ave, Ottawa, ON K1R 6M6	July 27, 2018	\$500.00	\$0.00
Suzanne Potter	5532 Ferry Road, Fitzroy Harbour, ON, K0A 1X0	September 14, 2018	\$500.00	\$0.00
Meg Sears	107 Mast Lane, Dunrobin, ON, K0A 1T0	September 25, 2018	\$400.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Agnes Revenu	2633 Falingwater Cres., Ottawa, ON K2J 0R7	October 9, 2018	\$300.00	\$0.00
Barry Bruce	136 A Glencastle Drive, Carp, ON, K0A 1L0	June 25 and October 18	\$300.00	\$0.00
Selma Incesulu	468 Churchill Ave. north, Ottawa ,ON K1Z 5E2	October 1, 2018	\$300.00	\$0.00
Peter Engelman	306 Clemow avenue. Ottawa, ON K1S 2B8	November 25, 2018	\$300.00	\$0.00
Ms. Margaret Dunn	518 Donald B. Munro Drive Apt 214, Carp, ON K0A 1L0	September 17, 2018	\$300.00	\$0.00
Katherine Willow	4596 Carp Road RR1, Carp, ON K0A 1L0	July 30, 2018	\$200.00	\$0.00
Cynthia O'Dwyer	1530 Merivale Road, Ottawa, ON K2G 3J7	September 2, 2018	\$250.00	\$0.00
Gordon Bruce Collier	252 Moorhead Drive, Fitzroy Harbour, ON K0A 1X0	September 15, 2018	\$250.00	\$0.00
Gregory Leblanc	963 old Carp Road, Carp, ON, K0A 1L0	September 20, 2018	\$250.00	\$0.00
Andrew Sacret	32 Putnam Ave., Ottawa, ON K1M 1Z2	July 19 & September 21	\$250.00	\$0.00
Douglas Paul Durber	375 third Ave. Ottawa, ON K1S 2K4	October 18, 2018	\$250.00	\$0.00
Robert Elliot	105 Pine Way RR5, Carp, ON K0A 1L0	September 23, 2018	\$250.00	\$0.00
Wallace Beaton	44 Clearview Ave, Ottawa, ON K1Y 2K5	August 9, 2018	\$250.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Jennifer Lennox-Terrion	445 Tweedsmuir Ave, Ottawa, ON K1Z 5N8	August 29, 2018	\$250.00	\$0.00
Sarah Simkin	126 Bayview Drive. Woodlawn, ON K0A 3M0	August 1, 2018	\$200.00	\$0.00
Brian Cornelius	7 Edgar Street, Ottawa, ON K1Y 3K4	August 14, 2018	\$200.00	\$0.00
Ron Person	2633 Fallingwater Cir. Ottawa, ON K2J 0R7	August 12, 2018	\$200.00	\$0.00
Wendy Ann Deslauriers	1682 Hunter Run Dr. Ottawa, ON K1C 6Z3	September 12, 2018	\$200.00	\$0.00
Valerie Findlay	1664 Needhams Side Road, Woodlawn, ON K0A 3M0	September 17, 2018	\$200.00	\$0.00
Emi Varga-toth	2750 Dunrobin road, Ottawa, ON K0A 1T0	August 17, 2018	\$200.00	\$0.00
Jennifer Kealey	27 Crfoton Road, Ottawa, ON K2G 0N1	October 8, 2018	\$200.00	\$0.00
Wendy Snelgrove	1662 Hunters Run Drive, Ottawa, ON K1C 6Z3	September 26, 2018	\$200.00	\$0.00
Julia huband	60 Hamilton Ave. Ottawa, ON K1Y 1B9	September 17, 2018	\$175.00	\$0.00
J. Birtch	102 Varley Lane, Kanata, ON K2K 1E6	August 18, 2018	\$150.00	\$0.00
Sharon Moon	611-1081 Ambleside Dr. Ottawa, ON K2B 8C8	August 16, 2018	\$150.00	\$0.00
Shari Graydon	806-20 the Driveway. Ottawa, ON K2P 1C8	October 14, 2018	\$150.00	\$0.00



Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Kevin Rose	342 Crestview Road, Ottawa, ON K1H 5G6	October 1, 2018	\$125.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse: \$ 8650.00

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

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 0.00

Line 1B - Total for Part 2 – Contributions exceeding \$100 per contributor (Add totals from Table 1 and Table 2 and record the total in Part 1 – Summary of Contributions): \$8650.00

**Part 3 – Contributions from candidate or spouse**

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

Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	\$0.00

Total value of goods or services from candidate or spouse: \$ 0.00

**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 (Year/Month/Day)	Supplier	Quantity	Current Market Value \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 0.00

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event or Activity**

Complete a separate schedule for each event or activity held

Check box unmarked: Additional schedule(s) attached

Description of fundraising event/activity: Not Provided

Date of event/activity (Year/Month/Day): Not Provided

**Part 1 – Ticket revenue**

Line 2A: Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket sales): \$ 0.00

Line 2B: Number of tickets sold: 0

Total Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): \$ 0.00

**Part 2 – Other revenue deemed a contribution**

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

Provide details

Total Part 2 (include in Part 1 of Schedule 1): \$ 0.00

**Part 3 – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

Total Part 3 (include under Income in Box C): \$ 0.00

**Part 4 – Expenses related to fundraising event or activity**

Provide details

Total Part 4 Expenses (include under Expenses in Box C): \$ 0.00

**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: City of Ottawa

Date (Year/Month/Day): 2019/03/21

Contact information

Last Name or Single Name: Huibers

Given Name(s): Michelle

Licence Number: 1-19381

Address - Suite or Unit Number. Street number and Street Name: 5992 Hazeldean Road

Municipality, Province and Postal Code: Stittsville, ON K2S 1B9

Telephone Number (including area code): 613 963-1430

Email Address: mhuibers@khmpc.ca

The report must be done in accordance with generally accepted auditing standards and must set out the scope of the examination and provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Check box marked: 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.

KHM  
Chartered Professional Accountants

Kelly Huibers McNeely  
Professional Corporation

## **INDEPENDENT AUDITOR'S REPORT**

To the Ministry of Municipal Affairs and Housing

### **Qualified Opinion**

We have audited the accompanying Financial Statement - Form 4 of Judi Varga-Toth Election Campaign ("the Candidate"), which comprise the Statement of Campaign Income and Expenses and Calculation of Surplus or Deficit for the campaign period June 6, 2018 to December 31, 2018.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statement - Form 4 of the Candidate presents fairly, in all material respects, the income and expenses, and calculation of surplus or deficit in accordance with the reporting provisions of Section 88 of the Municipal Elections Act, 1996.

### **Basis for Qualified Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement - Form 4 section of our report. We are independent of Judi Varga-Toth Election Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services, and receipts and disbursements are not susceptible to satisfactory audit verification. Accordingly, verification of these transactions was limited to the amounts recorded in the records of the Candidate. Therefore, we were not able to determine whether any adjustment might be necessary to campaign income and expenses, or the corresponding calculation of surplus or deficit.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to the fact the Financial Statement - Form 4 is prepared to provide information to the Ministry of Municipal Affairs in accordance with the reporting provisions of Section 88 of the Municipal Elections Act, 1996. As a result, the Financial Statement - Form 4 may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of the Candidate for the Financial Statement - Form 4**

The Candidate is responsible for preparation and fair presentation of the Financial Statement - Form 4 in accordance with Section 88 of the Municipal Elections Act, 1996; this includes determining that the campaign income and expenses and the calculation of surplus or deficit is an acceptable basis for the preparation of the Financial Statement - Form 4, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statement - Form 4 that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibilities for the Audit of the Financial Statement - Form 4**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Statement - Form 4.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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 our 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Candidate with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(Auditor's signature)

Stittsville, Ontario  
March 21, 2019

Authorized to practise public accounting by  
The Chartered Professional Accountants of Ontario