

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) 2018/05/31 to 2019/12/31

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: Nussbaum

Given Name(s): Tobi

Office for which the candidate sought election: Councillor

Ward name or number (if any): Ward 13

Municipality: City of Ottawa

Spending Limit – General: \$27445.10

Spending Limit – Parties and Other Expressions of Appreciation: \$2744.51\$

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

**Box B: Declaration**

I, Tobi Nussbaum, 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): 2019/01/11

Date Filed (Year/Month/Day): 2019/01/11

Time Filed: 11:24 a.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): \$ 20,179.49

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): \$ 20,179.49

### **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): \$ 6,558.49

Advertising: \$ 1,074.65

Brochures/flyers: \$ 3,011.45

Signs (including sign deposit): \$ 2,196.44

Meetings hosted: \$ 543.41

Office expenses incurred until voting day: \$ 3,262.13

Phone and or internet expenses incurred until voting day: \$ 83.46

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 569.23

Bank charges incurred until voting day: \$ 6.00

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Contribution transfer fees:\$ 349.79
2. City of Ottawa Voter's List:\$ 22.60

Line C2: Total Expenses subject to general spending limit: \$ 17,677.65

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

1. Voting Day Party:\$ 400.60
2. Expressions of appreciation:\$ 600.00

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$1,000.60

**Expenses not subject to spending limits**

Accounting and audit: \$ 904.00

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 284.19

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: \$ 26.04

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):

1. Sign removal related costs (van rental, fuel, etc):\$ 286.30

Line C4: Total expenses not subject to spending limits: \$ 1,500.53

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 20,178.78

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

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 0.71

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): \$ 0.71

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 0.00

Line D3: Surplus (or deficit) for the campaign: \$ 0.71

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: \$0.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$6,558.49

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)): \$ 3,561.00

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)): \$ 10,860.00

Less: Contributions returned or payable to the contributor: \$ 800.00

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): \$ 20,179.49

### 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
Douglas Cochen	151 Sir Guy Carleton St, Ottawa, ON, K1M 0G6	10-Jun-18	\$150.00	0.00 \$
Denise Rackus	177 Dunbarton Crt, Ottawa, ON, K1K 4L7	23-Jun-18	\$150.00	0.00 \$
Sean Flynn	171 Mackay St, Ottawa, ON, K1M 2B5	23-Jun-18	\$150.00	0.00 \$
Anders Sorensen	16 College Cir, Ottawa, ON, K1K 0W4	09-Aug-18	\$300.00	0.00 \$

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
David Berks	291 Buchan Rd, Ottawa, ON, K1M 0W4	08-Sep-18	\$150.00	0.00 \$
Paul Moen	105 Queen Victoria St, Ottawa, ON, K1M 1S4	09-Sep-18	\$200.00	0.00 \$
Rawlson King	166 Glynn Ave, Ottawa, ON, K1K 4Y3	09-Oct-18	\$110.00	0.00 \$
Dwayne Wright	124 Ruskin St, Ottawa, ON, K1Y 4B6	12-Sep-18	\$125.00	0.00 \$
Michel C Tadros	1805-545 St Laurent Blvd, Ottawa, ON, K1K 5K6	13-Sep-18	\$150.00	0.00 \$
Robin V Sears	200-46 Elgin St, Ottawa, ON, K1P 5K6	18-Sep-18	\$150.00	0.00 \$
John Runnalls	28 Belvedere Cres, Ottawa, ON, K1M 2G4	21-Sep-18	\$150.00	0.00 \$
Nicolas Chagnon	39 Charles St, Ottawa, ON, K1M 1R3	27-Sep-18	\$500.00	0.00 \$
Tony Stikeman	727 Eastbourne Ave, Ottawa, ON, K1K 0H8	01-Oct-18	\$150.00	0.00 \$
Elinor Mueller	35 Kilbarry Cres, Ottawa, ON, K1K 0H2	03-Oct-18	\$200.00	0.00 \$
Michael Mrak	1941 Mulberry Cres Ottawa ON K1J 8J8	05-Oct-18	\$750.00	\$750.00
Kathy Southee	6th-979 Bank St, Ottawa, ON, K1S 5K5	09-Oct-18	\$150.00	0.00 \$
Marilyn Venner	221 Springfield Rd, Ottawa, ON, K1M 0L1	09-Oct-18	\$200.00	0.00 \$

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Nicholas McHaffle	14 Middleton Dr, Ottawa, ON, K1M 1B7	09-Oct-18	\$200.00	0.00 \$
Elizabeth Muggah	79 Hillcrest Ave, Hamilton, ON, L8P 2X1	11-Oct-18	\$200.00	0.00 \$
Allan Darling	8-65 Whitemarl Dr, Ottawa, ON, K1L 8J9	12-Oct-18	\$200.00	0.00 \$
Robert Fowler	92 Stanley Ave, Ottawa, ON, K1M 1P4	15-Oct-18	\$200.00	0.00 \$
Tony Brunst	560 Hillsale Rd, Ottawa, ON, K1M 0S1	18-Oct-18	\$300.00	0.00 \$
David Weinstein	29 MacKinnon Rd, Ottawa, ON, K1M 0G4	21-Oct-18	\$200.00	0.00 \$
Jean Scott	128 Acacia Ave, Ottawa, ON, K1M 0R1	21-Oct-18	\$200.00	0.00 \$
Jacque LaRocque	44 Rockcliffe Way, Ottawa, ON, K1M 1B5	21-Oct-18	\$100.00	0.00 \$
Daniel Goldberg	272 Soper Pl, Ottawa, ON, K1M 2J2	07-Dec-18	\$500.00	0.00 \$
Harley Finkelstein	122 A Noel St, Ottawa, ON, K1M 2A5	09-Dec-18	\$500.00	0.00 \$
Henry Muggah	79 Hillcrest Ave, Hamilton, ON, L8P 2X1	22-Jun-18	\$300.00	0.00 \$
Robert E. McElligott	585 Manor Ave, Ottawa, ON, K1M 0J1	23-Jun-18	\$150.00	0.00 \$
Jacqueline Larocque	44 Rockcliffe Way, Ottawa, ON, K1M 1B5	30-Aug-18	\$50.00	0.00 \$



Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
David Dodge	97 Queen Victoria St, Ottawa, ON, K1M 1S4	24-Sep-18	\$1,000.00	0.00 \$
Ellen Wright	124 Ruskin St, Ottawa, ON, K1Y 4B6	09-Dec-18	\$125.00	0.00 \$
Robert Buchan	29 Bittern Crt, Ottawa, ON, K1L 8K9	23-Jun-18	\$250.00	0.00 \$
Andrew Gaffen	241 Manor Ave, Ottawa, ON, K1M 0H3	23-Jun-18	\$150.00	0.00 \$
Paul Moen	105 Queen Victoria St, Ottawa, ON, K1M 1S4	23-Jun-18	\$150.00	0.00 \$
Nicholas McHaffle	14 Middleton Dr, Ottawa, ON, K1M 1B7	23-Jun-18	\$1,000.00	0.00 \$
Mary Lapner	241 Manor Ave, Ottawa, ON, K1M 0H3	23-Jun-18	\$150.00	0.00 \$
Wendy Hadwen	241 Beechwood Ave, Ottawa, ON, K1M 1L2	23-Jun-18	\$750.00	0.00 \$
Elizabeth McAllister	730 Eastbourne Ave, Ottawa, ON, K1K 0H7	23-Jun-18	\$300.00	0.00 \$
David Goldfield	15 Kilbarry Cres, Ottawa, ON, K1K 0G9	23-Jun-18	\$150.00	0.00 \$

Total amount of monetary contributions from individuals other than candidate or spouse:  
\$ 10860.00

**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): \$0.00

**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 \$
16' X 24 " full colour, double sided lawn signs	2014/07/31	Hawley Signs & Graphics Ltd.	370	2256.66 \$
PVC stepstakes	2014/07/31	Hawley Signs & Graphics Ltd.	330	417.36\$
24" X 32" full colour, double sided lawn signs	2014/07/31	Hawley Signs & Graphics Ltd.	39	771.25\$
40" X 48" full colour, double sided lawn signs	2014/07/31	Hawley Signs & Graphics Ltd.	28	1191.14\$
48" X 96" full colour, single sided lawn signs	2014/07/31	Hawley Signs & Graphics Ltd.	8	563.38\$
2"x3"x8" lumber	2014/09/24	Pilon Ltee – Pal Depot	96	305.74\$
2"x3"x12" lumber	2014/09/24	Pilon Ltee – Pal Depot	12	\$49.12

Description	Date Acquired (Year/Month/Day)	Supplier	Quantity	Current Market Value \$
2"x2"x8" lumber	2014/09/24	Pilon Ltee – Pal Depot	60	\$166.94
4'x8' plywood	2014/09/24	Pilon Ltee – Pal Depot	6	\$148.25
6" T fence posts	2014/09/23	Ritchie Feed and Seed	50	\$324.88
Miscellaneous hardware (nuts, bolts, nails, screws)	2014/09/23	Rona	Misc	\$365.77

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 6558.49

## **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: Summer Campaign Launch Party

Date of event/activity (Year/Month/Day): 2018/06/25

### **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

1. Royal Oak:\$ 284.19

Total Part 4 Expenses (include under Expenses in Box C): \$ 284.19

**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-Chartered Accountant

Municipality: City of Ottawa

Date (Year/Month/Day): 2018/12/21

Contact information

Last Name or Single Name: Poole (d/b/a Numeris CPA)

Given Name(s): Andrea

Licence Number: 3-30502

Address - Suite or Unit Number. Street number and Street Name: 48 Dunvegan Road

Municipality, Province and Postal Code: Ottawa, Ontario K1K 3G3

Telephone Number (including area code): (613) 218-5931

Email Address: accounting@pooleca.com

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.

Numeris CPA  
Professional Corporation

48 Dunvegan Road, Ottawa, Ontario K1K 3G3 | 613.218.5931 [info@numeriscpa.com](mailto:info@numeriscpa.com)

## AUDITOR'S REPORT- FINANCIAL STATEMENTS

To: Anthony Carty, Chief Financial Officer of Tobias Nussbaum Campaign, and the Chief Electoral Officer of Ontario

I have audited the campaign period financial statements of Tobias Nussbaum, which comprise of the statement of assets and liabilities as at December 21, 2018, the income and expenses for the campaign period from May 31, 2018 to December 21, 2018, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the chief financial officer of the candidate based on the financial reporting provisions of Section 42 of the Ontario Election Finances Act and guidance issued by the Chief Electoral Officer.

### Management's Responsibility for the Financial Statements

The chief financial officer of the candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 42 of the Ontario Election Finances Act and guidance issued by the Chief Electoral Officer and for such internal control as he determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### Basis for Qualified Opinion

Due to the inherent nature of the transactions of organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amount recorded in the records of the candidate and I was not able to determine whether any adjustments might be necessary to income, expenses and period surplus for the period from May 31, 2018 to December 21, 2018 and assets and liabilities as at December 21, 2018.

#### Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements presents fairly, in all material respects, the financial position of the Tobias Nussbaum Municipal Election Campaign as at December 1, 2018 and its income and expenses for the campaign period from May 31, 2018 to December 21, 2018 in accordance with the financial reporting provisions of Section 42 of the Ontario Election Finances Act and the guidance issued by the Chief Electoral Officer.

#### Basis of Accounting

Without modifying my opinion, I draw attention to the Notes to Financial Statements, which describe the basis of accounting. The financial statements are prepared to assist the chief financial officer of the candidate to meet the requirements of the Ontario Election Finances Act and the guidance issued by the Chief Electoral Officer. As a result, the financial statements may not be suitable for another purpose.

(Auditor's signature)

Numeris CPA Professional Corporation  
Chartered Professional Accountant  
Licensed Public Accountant  
Ottawa, Ontario  
December 21, 2018