

Financial Statement - Auditor's Report Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

Financial Statement - Auditor's Report Candidate

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
2	0	1
8	0	5
0	1	0

 to

YYYY	MM	DD
2	0	1
8	1	2
3	1	3

☒ 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

Mutton

Given Name(s)

John

Office for which the candidate sought election

Durham Regional Chair

Ward name or no. (if any)

Municipality

Durham

Spending Limit - General

\$ 391,802.00

Spending Limit - Parties and Other Expressions of Appreciation

\$ 39,180.20

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

Box B: Declaration

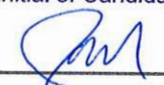
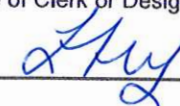
I, John Mutton, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2019/04/19

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
2019/04/29	12:10 p.m.		

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)	+ \$	102,153.00
Revenue from items \$25 or less	+ \$	50.00
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)	= \$	102,203.00 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)	+ \$	
Advertising	+ \$	35,412.03
Brochures/flyers	+ \$	7,319.01
Signs (including sign deposit)	+ \$	38,801.50
Meetings hosted	+ \$	10,913.75
Office expenses incurred until voting day	+ \$	17,701.51
Phone and/or internet expenses incurred until voting day	+ \$	321.59
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	24,976.00
Bank charges incurred until voting day	+ \$	527.30
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	135,972.69 C2

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

1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	C3

Expenses not subject to spending limits

Accounting and audit	+ \$	7,910.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$		
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	+ \$	59.65	
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. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Other (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
Total Expenses not subject to spending limits	= \$	7,969.65	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **143,942.34** C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-41,739.34	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	-41,739.34	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-41,739.34	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.

Part I – Summary of Contributions

Total Amount of Contributions (record under Income in Box C) = \$ **102,153.00** 1A

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

Page 4 of 8

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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

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

\$ 89,150.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

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

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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				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 _____

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)

Number of tickets sold

\$ _____ 2A
X _____ 2B

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

= \$ _____

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. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____
7. _____	+ \$ _____
8. _____	+ \$ _____

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

= \$ _____

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

Toronto

Date (yyyy/mm/dd)

2019/04/28**Contact Information**

Last Name or Single Name

Furyk

Given Name(s)

Greg

Licence Number

1-21523

Address

Suite/Unit No.

800

Street No.

251

Street Name

Consumers Road

Municipality

Toronto

Province

Ontario

Postal Code

M3J 4R3

Telephone No. (including area code)

416 496-1234

Email Address

gfuryk@uhymh.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 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.

John Mutton - Durham Region Municipal Election Campaign Audit

December 31, 2018

Form 4 Financial Statements - Supplementary Attachment

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
Maja Donko	95 Rosebury Lane, Woodbridge ON L4L 3Z1	5/1/2018	1,200.00
Howard Tanenbaum	15 Forest Wood, Toronto ON M5N 2V5	5/1/2018	1,200.00
Peter J Tanenbaum	1050 Finch Avenue West, Suite 201 Toronto ON M3J 2E2	5/1/2018	1,200.00
Beverly Tobin	11 Shasta Drive Thornhill ON L4J 1Z5	5/1/2018	1,200.00
Elizabeth Litowitz	512 Vesta Drive Toronto ON M5P 3A8	5/1/2018	1,200.00
Mary Ann Nickerson	10 Gloucester Court, Richmond Hill ON L4C 8L4	5/5/2018	1,200.00
Shawn Goldenberg	647 Bedford Park Avenue, Toronto ON M5m 1K4	5/1/2018	1,200.00
Steven J Goldenberg	17 Ecita Crt, Thornhill ON L4J 8K6	5/1/2018	1,200.00
Gordon Wallace	9 Chester Lane, NewCastle ON L1B 1E5	5/15/2018	1,000.00
Aviva Eisenberger	5400 Yonge Street North York ON M2N 5R5	5/14/2018	1,200.00
Karen L Halminen	3283 Concession Road 7, Orono ON L0B 1M0	6/1/2018	1,200.00
Kirk Kemp	4553 Middle Road, Bowmanville ON L1C 3K2	6/1/2018	1,200.00
Ian I. Roher	6D - 2 Chedington Place, Toronto ON M4N 3R5	6/1/2018	1,200.00
Bradley G. Black	18 Orr Crt, Bowmanville ON L1C 5A8	6/8/2018	200.00
Satish Thakkar	7001 Steeles Avenue W, Unit 18 Toronto ON M9W 0A2	6/8/2018	1,200.00
Albert Soberano	102 Arnold Avenue, Thornhill ON L4J 1B5	6/8/2018	1,200.00
Heidi Stephenson	43 Elmer Adams Drive, Courtice ON L1E 0G5	6/8/2018	1,200.00
Yusuf Moolla	59 Garden Street, Whitby ON L1N 9E7	6/8/2018	500.00
Vivian Cowan	4 Taurus Crt Bowmanville ON L1C 4H5	6/13/2018	1,200.00
Lee Parsons	30 RoeHampton Avenue, Unit 1510, Toronto ON M4P 0B9	7/4/2018	1,200.00
John Spina	55 Blue Willow Drive, Woodbridge ON L4L 9E8	7/4/2018	1,200.00
John Walters	1050 Finch Avenue West, Suite 201 Toronto ON M3J 2E2	7/4/2018	1,200.00
Robert Schickendanz	28 Janus Court, North York ON M2H 1S4	7/9/2018	1,200.00
Andrew Rice	62 Prospect Street Bowmanville ON L1C 3H2	7/13/2018	1,200.00
Myles Brandt	3233 Concession Road#10 Bowmanville ON L1C 3K6	7/19/2018	1,200.00
Laurie Blaind	293 Richmond Street East, Oshawa ON L1G 1E6	7/30/2018	1,200.00
Jerry Zarcone	3448 Lakeshore Road, Burlington ON L7N 1B3	7/30/2018	1,200.00
Frank M Monte	18 Braeside Square, Markham ON L3R 0A5	7/30/2018	1,200.00
MD Rana	1201 Halsey Lane, Pickering ON L1X 1W1	7/30/2018	1,200.00
Lidio Godino	270 Chrislea Road Woodbridge ON L4L 8A8	7/30/2018	1,200.00
Sal Ezechia	270 Chrislea Road Woodbridge ON L4L 8A8	7/30/2018	1,200.00
Maria Digiuseppe	120 Fenyrose Crescent Woodbridge ON L4L 7B2	8/13/2018	1,200.00
Michael Degasperis	65 Pine Valley Cres Woodbridge ON L4I 2W3	8/24/2018	1,200.00
Edward I Weisz	50 Fleming Drive North York ON M2K 2N9	8/24/2018	1,200.00
Steven L Weisz	50 Fleming Drive North York ON M2K 2N9	8/24/2018	1,200.00
Dennis Kohn	5400 Yonge Street, Suite 301 Toronto ON M2N 5R5	8/24/2018	1,200.00
Silvio De Gasperis	270 Chrislea Road Woodbridge ON L4L 8A8	8/24/2018	1,200.00
Carlo Vitali	151 Flatbush Avenue Woodbridge ON L4L 8K1	8/24/2018	1,200.00
Sameer Ahmed	643 Antigua Cres Oshawa ON L1J 6B5	8/24/2018	1,200.00
Lorne Udaskin	46 Purdon Drive North York ON M3H 4X1	8/24/2018	1,200.00
Yitzchok Gunsburg	5400 Yonge Street, Suite 301 Toronto ON M2N 5R5	8/24/2018	1,200.00
Carlo Degasperis	127 Pine Valley Crescent Woodbridge ON L4L 2W3	8/24/2018	1,200.00
Amnon Baruch	12 Gordon Road North York ON M2P 1E1	8/24/2018	1,200.00
Dan Baruch	69 Aldreshot Cres North York ON M2P 1L7	8/24/2018	1,200.00
Patranella Koch	26 Iles Street Ajax ON L1T 3V4	8/24/2018	1,200.00
Joan Kimball	43 King Street East Bomanville ON L1C 1N2	8/27/2018	750.00
John Tzalazidis	727 Central Park Blvd N Oshawa ON	8/27/2018	1,200.00
Vyvette Alexander-Alles	1201 Halsey Lane, Pickering ON L1X 1W1	8/27/2018	1,200.00
Remond Akleh	2060 Ron Hamden Rd, Cobourg ON K9A 4J8	8/30/2018	1,200.00
Jack Baxter	230 Albert St, Oshawa ON L1H 4R5	9/5/2018	1,200.00
Jeremy Baruch	69 McGillivray Avenue, Toronto ON M5M 2Y3	9/11/2018	1,000.00
Ron Baruch	53 Beechwood Avenue, Toronto ON M2L 1J4	9/11/2018	1,000.00
Blair McArthur	8050 Woodbine Avenue Markham ON L3R 2N8	9/13/2018	1,200.00
Suresh Malhotra	2358 Hammond Rd Mississauga ON L5K 1T2	9/14/2018	1,200.00
Morris Avi Glina	110 Cooks Mill Crescent, Maple ON L6A 0L1	9/17/2018	1,000.00
Mark D Jepp	3 Barrie Terr, Barrie ON L4M 1E8	9/17/2018	1,000.00
Jack R Snedden	33 Corner Stone Cres, Whitby ON L1R 1Z4	9/18/2018	1,200.00
Patricia Fletcher	409-252 King Street East Bowmanville ON L1C 1R1	9/20/2018	1,200.00
Alex Naghi	10 Byron Street, Stouffville ON L4A 2Y7	9/21/2018	1,200.00
Raymond K Young	108 Downey Drive, Brooklin ON L1M 1J4	9/24/2018	1,200.00
Anthony Biglieri	28 Bellefair Avenue, Toronto ON M4L 3T8	9/26/2018	1,200.00
Aziz Mohammad Amiri	251 Birkdale Road, Scarborough, ON M1P 3S3	9/27/2018	1,200.00

Name	Full Address	Date Received	Amount Received
Cheryl A Rushnell	722-1221 Simcoe St. N, Oshawa ON L1G 4X2	10/3/2018	1,200.00
Mir Wyse Khulmi	10 Bunting Crt, Ajax ON L1T 3S5	10/4/2018	1,000.00
Mr. Michael C Dennis	1050 Finch Avenue West, Suite 201 Toronto ON M3J 2E2	10/5/2018	250.00
Kelly Steedman	57 Pointon St, Aurora ON L4G 0J9	10/11/2018	1,200.00
Anita A Grasso	17, Auburndale Drive, Thornhill ON L4J 9C1	10/11/2018	1,200.00
John P Rice	65 Concession St. W, Bowmanville ON L1C 1Y7	10/15/2018	500.00
Janine Mutton	1007 Warden Avenue Scarborough ON V2A 8X3	10/16/2018	1,200.00
A. Kelly Carrick	13414 Highway 48, Stouffville ON L4A 3B2	10/22/2018	1,200.00
Madeline Lunney	66 Latimer Avenue, Toronto ON M5N 2L8	10/25/2018	500.00
Ferdinando Longo	15 Barrington Pl Courtice ON L1E2K9	8/8/2018	1,200.00
Lawson Gay	4182 Liberty St N Bowmanville ON L1C 3K6	8/23/2018	250.00
James Hale	4349 Concession Road 4 R R 1 Orono ON L0A 1J0	8/23/2018	800.00
Rahul Jain	10 Osgoode Gate Courtice ON L1E1V8	9/11/2018	1,200.00
Martin Vroegh	75 Sagewood Ave Courtice ON L1E3B1	9/17/2018	200.00
Brad Rogers	432 Woodsmere Cres Pickering ON L1V7A4	9/19/2018	250.00
Stavros Apostolopoulos	186 Bartley Dr Toronto ON M4A1E1	9/24/2018	1,200.00
Jim Apostolopoulos	186 Bartley Dr Toronto ON M4A 1E1	9/24/2018	1,200.00
Andreas Apostolopoulos	186 Bartley Dr Toronto ON M4A 1E1	9/24/2018	1,200.00
Peter Apostolopoulos	186 Bartley Dr Toronto ON M4A1E1	9/24/2018	1,200.00
William Labanovich	789 Glencairn St Oshawa ON L1J 5B1	10/11/2018	500.00
Marty Gobin	17 John St W Oshawa ON L1H 1W8	10/22/2018	200.00
Nicole McLaughlin	959 Oshawa Blvd N Oshawa ON L1G5V7	10/29/2018	250.00

Total 89,150.00

Independent Auditors Report

To the Regional Clerk of Durham Region,

Qualified Opinion

We have audited the accompanying Financial Statements – Auditor's Report Form 4 (the "Financial Statements") of John Mutton (the "Candidate"), which comprise the Statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit, and the attached schedules of Contributions, and of Fund-Raising Events and Activities, for the campaign period from May 1, 2018 to December 31, 2018, relating to the election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph the Financial Statements for the campaign period from May 1, 2018 to December 31, 2018 are prepared, in all material respects, in accordance with the accounting requirements of subsections 88.8 through 88.31 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 statements* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in Canada. 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 electoral campaign, the completeness of contributions and other revenues of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the Candidate, and we were not able to determine whether any adjustments might be necessary to contributions and other revenue, expenses, assets and liabilities, and surplus or deficit.

Emphasis of Matter – Basis of Account and Restriction on Distribution and Use

The Financial Statements are prepared to assist the Candidate in complying with the provisions of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the Candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the Candidate and the Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of subsections 88.8 through 88.31 of the Municipal Elections Act, 1996, and for such internal control as the Candidate determines is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

- Identify and assess the risks of material misstatement of the Financial Statements, 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 qualified opinion. The risks 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 overall presentation, structure and content of the Financial Statements and whether the Financial Statements 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 a statement that we have complied with relevant ethical requirements regarding independence, and communicate with the Candidate regarding all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner of the audit resulting in this independent auditor's report is Greg Furyk.

UHY McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
April 29, 2019