

**Financial Statement - Auditor's Report
Candidate - Form 4**
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 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 6	1 8

 to

YYYY	MM	DD
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

Worsley

Given Name(s)

Marilyn Judith

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

Ward 1

Municipality

City of Burlington

Spending Limit - General

\$ 21,796.85

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,179.69

 I did not accept any contributions or incur any expenses. *(Complete Boxes A and B only)*
Box B: Declaration

I, Marilyn Judith Worsley, 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

2019/03/27

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

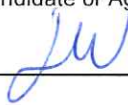
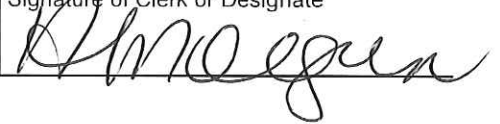
Time Filed

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

2019/03/28

2:07pm

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution TD Canada Trust
Amount borrowed \$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	15,385.00
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)	= \$	15,385.00 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	+ \$	1,262.21
Brochures/flyers	+ \$	5,629.61
Signs (including sign deposit)	+ \$	4,374.05
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	773.39
Phone and/or internet expenses incurred until voting day	+ \$	719.21
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	185.48
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. <u>Web/Social Media</u>	+ \$	736.69
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	13,680.64 c2

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

1. <u>Launch Party</u>	+ \$	616.13
2. <u>Final Party</u>	+ \$	547.60
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	1,163.73 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	
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	+ \$	1,356.00
Bank charges incurred after voting day	+ \$	7.80
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	= \$	1,363.80 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,208.17 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-823.17 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	-823.17
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	-823.17 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	+ \$ 3,150.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$ _____
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).	+ \$ 550.00
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).	+ \$ 11,685.00
Less: Contributions returned or payable to the contributor	- \$ _____
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$ _____
Total Amount of Contributions (record under Income in Box C)	= \$ 15,385.00 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
Antonietta Trenadue	171 Douglas Road Richmond Hill, ON L4E 3H5	2018/09/12	1,200.00	
Charles Lee	1 Red Rock Dr. Richmond Hill, ON L4C 0E3	2018/09/12	1,200.00	
Hazel Lambert	511-120 Plains Rd W Burlington, ON L7T 0A7	2018/09/12	200.00	
Jason Pantalone	1-291 Edgeley Blvd Concord, ON L4K 3Z4	2018/09/12	1,200.00	
Keith James Strong	111-710 Spring Gardens Rd Burlington, ON L7T 0A3	2018/09/12	500.00	
Lewis Johnston	4 Castle Mountain Court Nobleton, ON L7B 0A3	2018/09/12	1,200.00	
Rick Craven	614 Bayshore Blvd Burlington, ON L7T 1T1	2018/07/06	1,075.00	
Thomas Worsley	70 West 28th St Hamilton, ON L9C 5A6	2018/08/11	500.00	
Various donors - See supplementary attachment			4,610.00	
Total			11,685.00	

Additional information is listed on separate supplementary attachment

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) **\$ 11,685.00 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 \$
<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	X	\$ _____	2A	
			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, Chartered Accountant

Municipality

City of Hamilton

Date (yyyy/mm/dd)

2019/03/27

Contact Information

Last Name or Single Name

Salmond

Given Name(s)

Darren

Licence Number

1-21453

Address

Suite/Unit No.

7th Fl

Street No.

105

Street Name

Main Street East

Municipality

Hamilton

Province

ON

Postal Code

L8N 1G6

Telephone No. (including area code)

905 523-0000

Email Address

dsalmond@taylorleibow.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.

Judy Worsley Councilor Ward 1
 Supplementary Attachment - Part II, Table 1
 December 31, 2018

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Walter Mulkewich	459 Patricia Dr. Burlington, ON L7P 1I9	2018/09/05	200.00	
Kenneth Szekely	441 North Service Road Burlington, ON L7P 0A3	2018/10/02	1,200.00	
Dorothy Borovich	136 Oaklands Park Court Burlington, ON L7T 4G9	2018/09/24	300.00	
Ron Foxcroft	1206 Appleford Lane Burlington, ON L7P 3M2	2018/10/15	310.00	
Suzanne Craven	614 Bayshore Blvd Burlington, ON L7T 1T1	2018/07/06	1,200.00	
Leslie Bullock	241 Plains Rd E Burlington, ON L7P 3M2	2018/10/22	1,200.00	
Marie Clark	38 Devonshire Dr Brampton, ON L6T 3G3	2018/11/08	200.00	
Total			4,610.00	

Monetary contributions from individuals (other than candidate or spouse) over \$100

Use this spreadsheet to record all contributions received that exceed \$100 per contributor. This spreadsheet is required under the Municipal Elections Act, 1996 and must be attached to the Financial Statement (Form 4) when submitted.

Note: This is a public document and will be posted online with the Financial Statement on the Town's Election website after the filing deadline.

Candidates Name: Marilyn Judith Worsley		Office: Councilor Ward 1					
Contributors Last Name	Contributor's First Name	Street Address (Street, Unit)	City	Postal Code	Date Received (yyyy/mm/dd)	Amount (\$) Received	Amount (\$) returned to Contributor or Paid to Clerk (if any)
Trenadue	Antonietta	Douglas Road, 171	Richmond Hill	L4E 3H5	2018/09/12	\$ 1,200.00	\$ -
Lee	Charles	Red Rock Dr., 1	Richmond Hill	L4C 0E3	2018/09/12	\$ 1,200.00	\$ -
Lambert	Hazel	Plains Rd W., 511-120	Burlington	L7T 0A7	2018/09/12	\$ 200.00	\$ -
Pantalone	Jason	Edgeley Blvd., 1-291	Concord	L4K 3Z4	2018/09/12	\$ 1,200.00	\$ -
Strong	Keith James	Spring Gardens Rd., 111-710	Burlington	L7T 0A3	2018/09/12	\$ 500.00	\$ -
Johnston	Lewis	Castle Mountain Court, 4	Nobleton	L7B 0A3	2018/09/12	\$ 1,200.00	\$ -
Craven	Rick	Bayshore Blvd., 614	Burlington	L7T 1T1	2018/07/06	\$ 1,075.00	\$ -
Worsley	Thomas	West 28th St., 70	Hamilton	L9C 5A6	2018/08/11	\$ 500.00	\$ -
Mulkewich	Walter	Patricia Dr., 459	Burlington	L7P 1J9	2018/09/05	\$ 200.00	\$ -
Szekely	Kenneth	North Service Road, 441	Burlington	L7P 0A3	2018/10/02	\$ 1,200.00	\$ -
Borovich	Dorothy	Oaklands Park Court, 136	Burlington	L7T 4G9	2018/09/24	\$ 300.00	\$ -
Foxcroft	Ron	Appleford Lane, 1206	Burlington	L7P 3M2	2018/10/15	\$ 310.00	\$ -

Candidates Name: Marilyn Judith Worsley				Office: Councilor Ward 1			
Contributors Last Name	Contributor's First Name	Street Address (Street, Unit)	City	Postal Code	Date Received (yyyy/mm/dd)	Amount (\$) Received	Amount (\$) returned to Contributor or Paid to Clerk (if any)
Craven	Suzanne	Bayshore Blvd., 614	Burlington	L7T 1T1	2018/07/06	\$ 1,200.00	\$ -
Bullock	Leslie	Plains Rd E., 241	Burlington	L7P 3M2	2018/10/22	\$ 1,200.00	\$ -
Clark	Marie	Devonshire Dr., 38	Brampton	L6T 3G3	2018/08/11	\$ 200.00	\$ -
						\$ -	\$ -
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TAYLOR LEIBOWLLP
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INDEPENDENT AUDITORS' REPORT

To Angela Morgan, Clerk - City of Burlington:

Qualified Opinion

We have audited the accompanying Financial Statement - Auditor's Report Form 4 ("financial statement") of Marilyn Judith Worsley ("Candidate"), which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from June 18, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statement of Marilyn Judith Worsley, Candidate, for the campaign period June 18, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with the Municipal Elections Act, 1996 (Section 88.25).

Basis for Qualified Opinion

Due to the inherent nature of the types of transactions of an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible of satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus or deficit.

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 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 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.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The financial statement is prepared to assist the official agent to meet the requirements of the Municipal Elections Act, 1996 (Section 88.25). As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the official agent and Angela Morgan, Clerk, City of Burlington, and should not be distributed to or be 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.



TAYLOR LEIBOW LLP
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INDEPENDENT AUDITORS' REPORT (CONTINUED)

The Official Agent's Responsibility for the Financial Statement

The official agent is responsible for the preparation of the financial statement in accordance with the Municipal Elections Act, 1996 (Section 88.25), and for such internal control as the official agent determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 the financial statement.

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 official agent's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the official agent.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

We communicate with those charged with governance 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.

Taylor Leibow LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

Hamilton, Ontario
March 27, 2019