Ontario

Ministry of Municipal Affairs and Housing

# 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 immediately paid to the clerk who is responsible for the conduct of the election.

| | YYYY | MM | DD | | YYYY | MM | DD |
|---|---|---|---|---|---|---|---|
| **For the campaign period from (day clerk received nomination)** | 2022 | 08 | 19 | **to** | 2023 | 01 | 03 |

☑ Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)

☐ Supplementary filing reflecting finances from start of campaign to end of extended campaign period

## Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

| Last Name or Single Name | Given Name(s) |
|---|---|
| CILEVITZ | KAREN |

| Office for Which the Candidate Sought Election | Ward Name or Number (if any) |
|---|---|
| COUNCILLOR | 5 |

Municipality
RICHMOND HILL

| Spending Limit | | Contribution Limit |
|---|---|---|
| General | Parties and Other Expressions of Appreciation | Contributions from Candidate and Spouse |
| $23,462.00 | $2,346.20 | $9,344.00 |

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

## Box B: Declaration

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

KC

Signature of Candidate

2023/03/23

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 |
|---|---|---|---|
| 2023/03/23 | 12:22pm | KC. | |

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## 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) | + $ | 15,598.00 |
| 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. | + $ | |
| 6. | + $ | |
| **Total Campaign Income (Do not include loan)** | = $ | **15,598.00** C1 |

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

**1. Expenses subject to general spending limit**

| | | |
|---|---|---|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + $ | 4,773.00 |
| Advertising | + $ | 2,875.85 |
| Brochures/flyers | + $ | 3,446.50 |
| Signs (including sign deposit) | + $ | 854.08 |
| Meetings hosted | + $ | 454.83 |
| Office expenses incurred until voting day | + $ | 35.08 |
| Phone and/or internet expenses incurred until voting day | + $ | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + $ | |
| Bank charges incurred until voting day | + $ | 24.27 |
| Interest charged on loan until voting day | + $ | |
| Other (provide full details) | | |
| 1. | + $ | |
| 2. | + $ | |
| 3. | + $ | |
| 4. | + $ | |
| 5. | + $ | |
| 6. | + $ | |
| **Total Expenses subject to general spending limit** | = $ | **12,463.61** C2 |

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

| | | |
|---|---|---|
| 1. Shoppers drugmart | + $ | 167.48 |

| | | | | |
|---|---|---|---|---|
| 2. | LCBO | + $ | 161.05 | |
| 3. | Nofrills | + $ | 89.35 | |
| 4. | Astoria shish kabab | + $ | 94.06 | |
| 5. | Tasty shawarma | + $ | 31.27 | |
| 6. | Il fornello | + $ | 262.45 | |
| **Total Expenses subject to spending limit for parties and other expressions of appreciation** | | = $ | **805.66** | **C3** |

**3. Expenses not subject to spending limits**

| | | | |
|---|---|---|---|
| Accounting and audit | + $ | 2,825.00 | |
| 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 | + $ | 59.07 | |
| 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** | = $ | **2,884.07** | **C4** |

**Total Campaign Expenses (C2 + C3 + C4)** = $ **16,153.34** **C5**

## Box D: Calculation of Surplus or Deficit

| | | | |
|---|---|---|---|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + $ | -555.34 | **D1** |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | – $ | | |
| Surplus (or deficit) for the campaign | = $ | **-555.34** | **D2** |

If line D2 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 | + $ | | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + $ | 4,773.00 | |
| Total value of contributions not exceeding $100 per contributor<br>• 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). | + $ | 250.00 | |
| Total value of contributions exceeding $100 per contributor (from line 1B; list details in Table 3 and Table 4)<br>• 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). | + $ | 10,575.00 | |
| **Less:** Ineligible contributions paid 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)** | = $ | **15,598.00** | **1A** |

### Part II – Contributions from candidate or spouse

**Table 1: Contributions in goods or services**

| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value ($) |
|---|---|---|
| | | |
| | **Total** | |

☐ Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: 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 ($) |
|---|---|---|---|---|
| Lawn stakes | | Home depot | 200 | 200.00 |
| Lawn signs | | O'Dee Display Graphics | 300 | 2,154.00 |
| Arterial signs | | O'Dee Display Graphics | 120 | 2,419.00 |
| | | | | |
| | | | **Total** | **4,773.00** |

☐ Additional information is listed on separate supplementary attachment, if completed manually.

### Part III – Contributions exceeding $100 per contributor – individuals other than candidate or spouse

**Table 3: Monetary contributions from individuals other than candidate or spouse**

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received ($) | Amount Returned to Contributor or Paid to Clerk ($) |
|---|---|---|---|---|
| Popp, Paulette | 26 Lark Crescent<br>Richmond Hill L4S 2N2 | 2022/08/23 | 400.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received ($) | Amount Returned to Contributor or Paid to Clerk ($) |
|---|---|---|---|---|
| Montgrain, Mary-Lou | 31 Rathfon Crescent<br>Richmond Hill L4C 5B6 | 2022/08/25 | 200.00 | |
| Marshall, Suzanne | 74 Tradewind Terrace<br>Aurora L4G 6M7 | 2022/09/07 | 1,000.00 | |
| Nachlas, Shmuel | 137 Theodore Place<br>Thornhill L4J 8E3 | 2022/09/08 | 250.00 | |
| Pollock, Pat | 67 Drumern Crescent<br>Richmond Hill L4C 5H9 | 2022/09/08 | 500.00 | |
| Macarz, Frances | 8 Courtwood Place<br>Toronto M2K 1Z9 | 2022/09/12 | 1,200.00 | |
| Grossman, Stephen | 378 Highcliffe Drive<br>Thornhill L4J 7M3 | 2022/09/15 | 1,200.00 | |
| Gurski, Mike | 159 Avenue Road<br>Richmond Hill L4C 4Z6 | 2022/09/26 | 200.00 | |
| Goldhar, Mitchell | 1500-365 Bloor Street East<br>Toronto M4W 3L4 | 2022/09/30 | 500.00 | |
| Steiner, Elliot | 6 Howick Lane<br>Richmond Hill L4C 5T1 | 2022/10/05 | 1,200.00 | |
| Bloom, Stephen | 25 Old Forest Hill Drive<br>Richmond Hill M5P 2P6 | 2022/10/05 | 1,000.00 | |
| Scholyar, Alexandr | 18 Erica Road<br>Thornhill L4J 2G1 | 2022/10/06 | 1,200.00 | |
| Xu, Shicai | 110 Billington Crescent<br>North York M3A 2G6 | 2022/10/19 | 600.00 | |
| Zhang, Zheng Rong | 106 Monro Blvd.<br>North York M2P 1C6 | 2022/10/19 | 800.00 | |
| Mills, Enid | 447 Palmer Ave.<br>Richmond Hill L4C 1R2 | 2022/10/19 | 200.00 | |
| Cheung, Hayden | 22 Gemini Crescent<br>Richmond Hill L4S 2K6 | 2022/10/23 | 125.00 | |
| | | **Total** | **10,575.00** | |

☐ Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: 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 ($) |
|---|---|---|---|---|
| | | | | |

| Name | Full Address | Description of Goods or Services | Date Received (yyyy/mm/dd) | Value ($) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | Total | |

☐ Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding $100 per contributor**
**(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)** $ 10,575.00 1B

## Schedule 2 – Fundraising Events and Activities

**Complete a separate schedule for each event or activity held.** ☐ Additional schedule(s) attached, if completed manually.

**Fundraising Event/Activity 1**

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

### Part I – Ticket revenue

Admission charge (per person) $ _____ **2A**

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ **2B**

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = $ _____

### 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 (include in Part I of Schedule 1)** = $ _____

### Part III – Other revenue not deemed a contribution

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

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. _____ + $ _____

**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
Eigenmacht Crackower CPA Professional Corporation

| Municipality | Date (yyyy/mm/dd) |
|---|---|
| Markham | 2023/03/10 |

**Contact Information**

| Last Name or Single Name | Given Name(s) | Licence Number |
|---|---|---|
| Eigenmacht | Jack | 59654 |

Address

| Suite/Unit Number | Street Number | Street Name |
|---|---|---|
| 202 | 345 | Renfrew Drive |

| Municipality | Province | Postal Code |
|---|---|---|
| Markham | Ontario | L3R 9S9 |

| Telephone Number | Email Address |
|---|---|
| 905-305-9722 | jack@eigenmachtcrackower.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.

RICHMOND HILL VOTES

# 2022 Municipal ElectionsCandidates' Financial Information Candidate Spreadsheet 1: Contributions Over $100 (Form 4 - Table 1)

## 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 City's Election website after the filing deadline.**

**Candidates' Name: Karen Cilevitz** | **Office: Ward 5 Councillor**

| Contributors Last Name | Contributor's First Name (no initials) | Street Address (Street, Unit) | City | Postal Code | Date Received (yyyy/mm/dd) | Amount ($) Received | Amount ($) returned to Contributor or Paid to Clerk (if any) |
|---|---|---|---|---|---|---|---|
| Popp | Paulette | 26 Lark Crescent | Richmond Hill | L4S 2N2 | 2022/08/23 | $ 400.00 | $ - |
| Montgrain | Mary-Lou | 31 Rathfon Crescent | Richmond Hill | L4C 5B6 | 2022/08/25 | $ 200.00 | $ - |
| Marshall | Suzanne | 74 Tradewind Terrace | Aurora | L4G 6M7 | 2022/09/07 | $ 1,000.00 | $ - |
| Nachlas | Shmuel | 137 Theodore Place | Thornhill | L4J 8E3 | 2022/09/08 | $ 250.00 | $ - |
| Pollock | Pat | 67 Drumern Crescent | Richmond Hill | L4C 5H9 | 2022/09/09 | $ 500.00 | $ - |
| Macarz | Frances | 8 Courtwood Place | Toronto | M2K 1Z9 | 2022/09/12 | $ 1,200.00 | $ - |
| Grossman | Stephen | 378 Highcliffe Drive | Thornhill | L4J 7M3 | 2022/09/15 | $ 1,200.00 | $ - |
| Gurski | Mike | 159 Avenue Road | Richmond Hill | L4C 4Z6 | 2022/09/26 | $ 200.00 | $ - |
| Goldhar | Mitchell | 1500-365 Bloor Street East | Toronto | M4W 3L4 | 2022/09/30 | $ 500.00 | $ - |
| Steiner | Elliot | 6 Howick Lane | Richmond Hill | L4C 5T1 | 2022/10/05 | $ 1,200.00 | $ - |
| Bloom | Stephen | 25 Old Forest Hill Drive | Richmond Hill | M5P 2P6 | | $ 1,000.00 | $ - |
| Scholyar | Alexandr | 18 Erica Road | Thornhill | L4J 2G1 | | $ 1,200.00 | $ - |

RICHMOND HILL VOTES

# 2022 Municipal ElectionsCandidates' Financial Information Candidate Spreadsheet 1 - Contributions Over $100 (Form 4 - Table 1)

| Candidates' Name: Karen Cilevitz | | | | Office: Ward 5 Councillor | | | |
|---|---|---|---|---|---|---|---|
| **Contributors Last Name** | **Contributor's First Name (no initials)** | **Street Address (Street, Unit)** | **City** | **Postal Code** | **Date Received (yyyy/mm/dd)** | **Amount ($) Received** | **Amount ($) returned to Contributor or Paid to Clerk (if any)** |
| Xu | Shicai | 110 Billington Crescent | North York | M3A 2G6 | 2022/10/19 | $ 600.00 | $ - |
| Zhang | Zheng Rong | 106 Monro Blvd. | North York | M2P 1C6 | 2022/10/19 | $ 800.00 | $ - |
| Mills | Enid | 447 Palmer Ave. | Richmond Hill | L4C 1R2 | 2022/10/19 | $ 200.00 | $ - |
| Cheung | Hayden | 22 Gemini Crescent | Richmond Hill | L4S 2K6 | 2022/10/24 | $ 125.00 | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |
| | | | | | | $ - | $ - |

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AUDITORS' REPORT

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 78)

To: Town clerk, Richmond Hill

We have audited the Statement of Campaign Period Income and Expenses, and the Calculation of Surplus or Deficit of KAREN CILEVITZ candidate, for the campaign period from August 19th, 2022 to January 3rd, 2023 relating to the election held on October 24th, 2022. These financial statements are the responsibility of KAREN CILEVITZ, candidate for Ward 5, Richmond Hill. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian Auditing Standards (CAS) under the CPA Canada Standards and Guidance Collection (Specifically CAS 200). Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by KAREN CILEVITZ, candidate, as well as evaluating the overall financial statement presentation.

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 donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the records of KAREN CILEVITZ, candidate, in accordance with the accounting procedures established by the **Municipal Elections Act, 1996** and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the income and expenses for the campaign period from August 19th, 2022 to January 3rd, 2023 and the determination of surplus or deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the **Municipal Elections Act, 1996**.

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

Eigenmacht Crackower

Markham, Ontario
March 13th, 2023

CPA Professional Corporation
Authorized to practice public accounting by
The Chartered Professional Accountants of Ontario

Jack Eigenmacht, CPA, B Comm., CA, CFP, LPA

Ellen Crackower, CPA, BBA, CA, LPA