

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.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 7	1 4

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

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
Karabela

Given Name(s)
Helena

Office for Which the Candidate Sought Election
HCDSB Trustee

Ward Name or Number (if any)
Ward 5 and 6

Municipality
Oakville

Spending Limit

General
\$14,316.85

Parties and Other Expressions of Appreciation
\$1,431.69

Contribution Limit

Contributions from Candidate and Spouse
\$

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

Box B: Declaration

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

Helena Karabela

Signature of Candidate

2023-02-15

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <i>2023/02/15</i>	Time Filed <i>11:23am</i>	Initial of Candidate or Agent (if filed in person) <i>HK</i>	Signature of Clerk or Designate <i>[Signature]</i>
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution
N/A

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	14,069.76
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	154.00
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	0.15
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	

Total Campaign Income (Do not include loan) = \$ 14,223.91 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)	+ \$	745.36
Advertising	+ \$	947.71
Brochures/flyers	+ \$	2,972.03
Signs (including sign deposit)	+ \$	227.59
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	783.74
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	4,659.00
Bank charges incurred until voting day	+ \$	153.07
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit = \$ 10,488.50 C2

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

1. Thank you Party	+ \$	1,176.61
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	

5.		+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	1,176.61 C3
3. Expenses not subject to spending limits			
Accounting and audit		+ \$	678.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	
Office expenses incurred after voting day		+ \$	90.39
Phone and/or internet expenses incurred after voting day		+ \$	57.35
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	1,302.00
Bank charges incurred after voting day		+ \$	
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.		+ \$	
Other (provide full details)			
1. Thank you Cards		+ \$	192.16
2. Mailing List Upkeep		+ \$	205.66
3. Shredding		+ \$	60.00
4.		+ \$	
5.		+ \$	
Total Expenses not subject to spending limits		= \$	2,585.56 C4
Total Campaign Expenses (C2 + C3 + C4)		= \$	14,250.67 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-26.76 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		= \$	-26.76 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	+ \$	15.01
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	745.36
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).	+ \$	4,008.16
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • 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).	+ \$	9,301.23
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)	= \$	14,069.76 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 (\$)
Large Signs	2018/09/25	Lakefront Graphix	23	467.36
Small Signs	2014/09/11	Lakefront Graphix	40	278.00
Total				745.36

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 (\$)
Total Contribution	See supplementary attachment		9,150.00	
Total			9,150.00	

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 (\$)
Olga Koutsokostas	2160 Glencairn Rd. Oakville L6M 4R9	Office Supplies	2022/09/19	151.23
Total				151.23

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) \$ 9,301.23 1B

Donations > 100.00

Name	Address	Date received	Amount Received
Ngozi Agbapu	2425 Postmaster Dr. Oakville L6M 0J2	2022-10-04	400
Maria Alexov	21 Manor Park Crt Markham L3P7X2	2022-10-16	300
Steve Ballem	561 Joyce Street Cornwall K6J1Y1	2022-10-05	250
Maria Bassi		2022-10-06	200
Michael Bator	1092 Gable Dr. Oakville L6J 7R3	2022-10-11	450
Aida Changanagui	16 hawthorne Dr Grimsby L3m3w2	2022-10-04	200
Vincent Daly	2278 Dunedin Road Oakville L6J 6J6	2022-10-06	200
Ernest Florentino	58 Orsett St Oakville L6H 2N9	2022-10-03	250
Gary Freeman	102 Frederick Banting Place Waterloo N2T 1C4	2022-09-23	200
Colleen Gamble	2096 Granby Drive Oakville L6H 3Y9	2022-10-01	200
Matt Giffen	71 Ennisclore Dr. W. Oakville L6J 4N2	2022-10-02	300
Martin Hilbert	1372 King Street West Toronto M6K1H3	2022-09-29	200
Slavia Hilbert	904-21 Dale Ave Toronto M4W1K3	2022-08-22	200
Freda Kantor	548 Wingrove Cr Oakville L6L 4R6	2022-09-29	200
Daniel Karabela	37 Osborne Cres. Oakville L6H 1G2	2022-10-21	200
Michael Kowalczyk	526 Avonwood Dr Mississauga L5G 1Y9	2022-09-30	250
Patrick Lothringen	300 North Shore Blvd Burlington L7T 1A4	2022-10-06	250
Daniel McCash	2270 DEVON ROAD Oakville L6J 5N3	2022-10-11	250
Dan McTeague	2406 Millstone Dr Oakville L6M0K6	2022-10-07	200
Jim Millway	2367 Carrington Place Oakville L6J 5P5	2022-10-04	250
Veronica Moloney	501-21 Maynard Ave Toronto M6K 2Z8	2022-10-04	150
Luigi Paolone	2220 Vista Oak Road Oakville L6M 3L7	2022-09-20	300
Lydia Rett	2301 Bow Valley Crt Oakville L6H6H2	2022-08-10	300
Ryan Smith	108 Gatwick Dr. Oakville L6H6V3	2022-09-27	500
Jan Stodola	2296 Eighth Line Oakville L6H6S3	2022-10-14	250
Ben Tomory	12300 Concession Rd 6 Uxbridge L9P 1R2	2022-10-04	500
John Tomory	14554 Hwy #48 Stouffville L4A 3B6	2022-10-12	150
Suzanne Tomory	146 Mineola Rd W Mississauga L5G 2C2	2022-10-02	700
Tony Tomory	11 Elm Avenue unit 217 Toronto M4W 1N2	2022-10-05	500
John Trotter	3389 Folkway Drive Mississauga L5L2E3	2022-09-29	150
Rex and Eliza Trotter	3389 Folkway Drive Mississauga L5L2E3	2022-10-04	250
Christine Wei	252 Amanda Cres Burlington L7L6H6	2022-09-22	200
Sharrie Wing	13047 Fourteen Mile Rd. Denfield N0M1P0	2022-10-06	250

Total 9150

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

CPA

Municipality Aurora, ON	Date (yyyy/mm/dd) 2023/01/19
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Contact Information

Last Name or Single Name Tomory	Given Name(s) Sophia	Licence Number 3-30199
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Address

Suite/Unit Number	Street Number 16	Street Name Industrial Parkway South
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Municipality Aurora	Province On	Postal Code L4G 0R4
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Telephone Number 416-456-0089	Email Address sophia@at-ca.ca
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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.



Alcalde & Tomory

Chartered Professional Accountants, LLP

INDEPENDENT AUDITORS' REPORT

To: Vicki Tytaneck, Town Clerk

We have audited the Statement of Campaign Period Income and Expenses, and the Calculation of Surplus or Deficit of Helena Karabela for the campaign period from July 14, 2022 to January 3, 2023 relating to the election held on October 24, 2022. These financial statements are the responsibility of Helena Karabela, candidate.

Candidate's Responsibility for the Financial Statements:

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Municipal Elections Act, and for such internal control as we determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions inherent in an election campaign, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the records of the Candidate and we were not able to determine whether any adjustments might be necessary to income and expenses and surplus/deficit. As well, the Act does not require me to report, nor was it practicable for me to determine, that contributions reported only include those which may be properly retained in accordance with the provision of the Act.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the income and expenses for the campaign period

ended January 3, 2023, and the determination of surplus or deficit in accordance with the financial reporting provision of the Municipal Elections Act.

Basis of Accounting

Without modifying my opinion, we draw attention to the fact that these financial statements are prepared to assist the Candidate to meet the requirements of the Municipal Elections Act. As a result, the financial statements may not be suitable for another purpose.

Alcalde & Tomory

Chartered Professional Accountants
Licensed Public Accountants

Aurora, Ontario
January 19, 2023