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) 2 0 1 8 0 7 2 5 to 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
Harris
Given Name(s)
Michael
Office for which the candidate sought election
Regional Councillor
Ward name or no. (if any)
Kitchener
Municipality
Kitchener - Region of Waterloo
Spending Limit - General
$ 130,849.00
Spending Limit - Parties and Other Expressions of Appreciation
$

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

Box B: Declaration
I, Michael Harris , 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 (yyyy/mm/dd)
2019/03/21

Date Filed (yyyy/mm/dd) Time Filed Initial of Candidate or Agent (if filed in person) Signature of Clerk or Designate
2019/03/22 11:20 a.m. M [Signature]
### Box C: Statement of Campaign Income and Expenses

**LOAN**

Name of bank or recognized lending institution: 
Amount borrowed: $

#### INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount of all contributions (from line 1A in Schedule 1)</td>
<td>+ $30,557.00</td>
</tr>
<tr>
<td>Revenue from items $25 or less</td>
<td>+ $</td>
</tr>
<tr>
<td>Sign deposit refund</td>
<td>+ $</td>
</tr>
<tr>
<td>Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)</td>
<td>+ $</td>
</tr>
<tr>
<td>Interest earned by campaign bank account</td>
<td>+ $</td>
</tr>
<tr>
<td>Other (provide full details)</td>
<td>+ $</td>
</tr>
<tr>
<td>1.</td>
<td>+ $</td>
</tr>
<tr>
<td>2.</td>
<td>+ $</td>
</tr>
<tr>
<td>3.</td>
<td>+ $</td>
</tr>
<tr>
<td>4.</td>
<td>+ $</td>
</tr>
<tr>
<td>5.</td>
<td>+ $</td>
</tr>
</tbody>
</table>

**Total Campaign Income (Do not include loan)**

= $30,557.00 **C1**

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

**Expenses subject to general spending limit**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)</td>
<td>+ $</td>
</tr>
<tr>
<td>Advertising</td>
<td>+ $19,491.00</td>
</tr>
<tr>
<td>Brochures/flyers</td>
<td>+ $</td>
</tr>
<tr>
<td>Signs (including sign deposit)</td>
<td>+ $3,242.00</td>
</tr>
<tr>
<td>Meetings hosted</td>
<td>+ $281.00</td>
</tr>
<tr>
<td>Office expenses incurred until voting day</td>
<td>+ $1,470.00</td>
</tr>
<tr>
<td>Phone and/or internet expenses incurred until voting day</td>
<td>+ $529.00</td>
</tr>
<tr>
<td>Salaries, benefits, honoraria, professional fees incurred until voting day</td>
<td>+ $2,300.00</td>
</tr>
<tr>
<td>Bank charges incurred until voting day</td>
<td>+ $625.00</td>
</tr>
<tr>
<td>Interest charged on loan until voting day</td>
<td>+ $</td>
</tr>
<tr>
<td>Other (provide full details)</td>
<td>+ $</td>
</tr>
<tr>
<td>1. Election Day Expenses</td>
<td>+ $1,455.00</td>
</tr>
<tr>
<td>2.</td>
<td>+ $</td>
</tr>
<tr>
<td>3. Website</td>
<td>+ $565.00</td>
</tr>
<tr>
<td>4. Events</td>
<td>+ $599.00</td>
</tr>
<tr>
<td>5.</td>
<td>+ $</td>
</tr>
</tbody>
</table>

**Total Expenses subject to general spending limit**

= $30,557.00 **C2**

**EXPENSES**

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

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>+ $</td>
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<td>+ $</td>
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<td>+ $</td>
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<td>+ $</td>
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<td>+ $</td>
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</tbody>
</table>

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

= $**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 + $
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. + $
3. + $
4. + $
5. + $

Other (provide full details)
1. + $
2. + $
3. + $
4. + $
5. + $

Total Expenses not subject to spending limits = $ C4

Total Campaign Expenses (C2 + C3 + C4) = $ 30,557.00 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) + $ 0.00 D1

Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only) – $ D2

Total (D1 – D2) = $

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

Surplus (or deficit) for the campaign = $ 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 + $ 72.00
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). + $ 2,875.00
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). + $ 27,610.00

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) = $ 30,557.00 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

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Date Received</th>
<th>Amount Received $</th>
<th>Amount $ Returned to Contributor or Paid to Clerk</th>
</tr>
</thead>
</table>

See listing attached

27,610.00

Additional information is listed on separate supplementary attachment

Total 27,610.00
Table 2: Contributions in goods or services from individuals other than candidate or spouse
(Note: must also be recorded as Expenses in Box C)

<table>
<thead>
<tr>
<th>Name</th>
<th>Full Address</th>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
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<tbody>
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☐ 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)

$ 27,610.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

<table>
<thead>
<tr>
<th>Description of Goods or Services</th>
<th>Date Received (yyyy/mm/dd)</th>
<th>Value $</th>
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<tr>
<td>Description of Goods or Services</td>
<td>Date Received (yyyy/mm/dd)</td>
<td>Value $</td>
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☐ 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)

<table>
<thead>
<tr>
<th>Description</th>
<th>Date Acquired (yyyy/mm/dd)</th>
<th>Supplier</th>
<th>Quantity</th>
<th>Current Market Value $</th>
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<tbody>
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</table>

☐ 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

\[ \text{Total Part I (2A x 2B) (include in Part 1 of Schedule 1)} = \]$ 2A 2B

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
Waterloo

Date (yyyy/mm/dd)
2019/03/15

Contact Information

Last Name or Single Name
Beaufre

Given Name(s)
Allan

Licence Number
1-10248

Address

Suite/Unit No.
C3

Street No.
490

Street Name
Dutton Drive

Municipality
Waterloo

Province
Ontario

Postal Code
N2L 6H7

Telephone No. (including area code)
519 884-4690

Email Address
allan.beaufre@gmail.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.
INDEPENDENT AUDITOR’S REPORT

Report on the Return

We have audited the accompanying Candidate’s Financial Statement-Form 4 Return (the “Return”) of Michael Harris, a candidate for Region Council in the Regional Municipality of Waterloo for the period ended December 31, 2018.

This Return has been prepared by the candidate based on the financial reporting provisions of the Municipal Elections Act 1996 as amended.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Return 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 whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Return 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the Return.

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

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts 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 contributions, loan guarantees and other revenue and expenses.
Qualified Opinion

In our opinion, except for the possible effects of the matter described in the “Basis for Qualified Opinion” paragraph, the Return of Michael Harris is prepared, in all material respects, in accordance with the reporting provisions of the Municipal Elections Act 1996 as amended.

Basis of Accounting and Restriction on Use

The Return is prepared for the Clerk of the Region of Waterloo. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the candidate and the Clerk of the Region of Waterloo for matters related to the election and should not be used for matters/parties outside of the parameters of the Municipal Elections Act 1996.

Report on Other Legal and Regulatory Requirements

As required by the Municipal Elections Act 1996 as amended in our opinion, the Return presents the information contained in the financial records on which it is based.

Waterloo, Ontario
March 19, 2019

LICENSED PUBLIC ACCOUNTANT
CHARTERED PROFESSIONAL ACCOUNTANT

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario