

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	2 5

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

☐ 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

Harris

Given Name(s)

Michael Donald

Office for Which the Candidate Sought Election

Region of Waterloo Councillor (Kitchener)

Ward Name or Number (if any)

Municipality

Kitchener

Spending Limit

General

\$150,067.80

Parties and Other Expressions of Appreciation

\$15,006.78

Contribution Limit

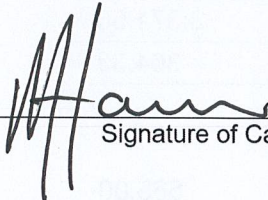
Contributions from Candidate and Spouse

\$25,000.00

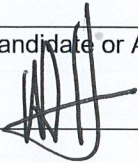
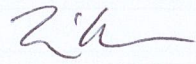
☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

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

2023/03/27
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
2023/03/27	2:05 pm.		

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	18,362.30	see Note *
Revenue from items \$25 or less	+ \$		
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$		see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Campaign Income (Do not include loan)		= \$	18,362.30 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)	\$	1,418.12	see Note *
Advertising	\$	6,722.44	
Brochures/flyers	\$		
Signs (including sign deposit)	\$		
Meetings hosted	\$		
Office expenses incurred until voting day	\$		
Phone and/or internet expenses incurred until voting day	\$		
Salaries, benefits, honoraria, professional fees incurred until voting day	\$	3,371.50	
Bank charges incurred until voting day	\$	304.33	
Interest charged on loan until voting day	\$		
Other (provide full details)			
1. Website	+ \$	565.00	
2. Ad Design	+ \$	565.00	
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		
Total Expenses subject to general spending limit	\$	12,946.39	C2

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

1. Victory Party Audio	+ \$	344.65
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2. Victory Party & Appreciation	+ \$	3,376.26	
3.	+ \$		
4.	+ \$		
5.	+ \$		
Total Expenses subject to spending limit for parties and other expressions of appreciation		\$ 3,720.91	C3

3. Expenses not subject to spending limits

Accounting and audit	\$	1,695.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$		see Note *
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	\$	1,695.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **18,362.30** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	0	
Surplus (or deficit) for the campaign			= \$ 0 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	+ \$	1,094.18	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	1,418.12	see Note *
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).	\$	1,100.00	
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).	\$	14,750.00	see Note *
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)	= \$	18,362.30	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 (\$)
Signs leftover (2018)	2018/08/18	Lakefront Graphix Tech Inc.	300	1,418.12
Total				1,418.12

☐ 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 (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Dennis Vautour	79 Kenneth Fried Place, New Dundee ON N0B 2E0	2022/09/15	600.00	
Chris Moser	495 Dotzert Court, Waterloo ON N2L 6A7	2022/10/13	500.00	
Brad Trussler	2375 Calloway Drive, Oakville ON L6M 0C1	2022/10/13	500.00	
Malcolm Matheson	272 Golf Course Road, Conestogo ON N0B 1N0	2022/10/13	250.00	
Jason Gibbons	52 Dalewood Drive, Kitchener ON N2A 1G4	2022/10/13	800.00	
Denis Gagnon	1827 Middletown Road, Puslinch ON N0B 2J0	2022/10/13	250.00	
Dan Einwechter	573 Sugarbush Drive, Waterloo ON N2K 1Z9	2022/10/13	1,200.00	
Allan Beaupre	510 Weber Street North, Waterloo ON N2L 4E9	2022/10/13	200.00	
John Zehr	46 Merner Place New Hamburg ON N3A 1Z6	2022/10/13	250.00	
Dale Baier	435 Phillip Street Waterloo ON N2L 3X2	2022/10/13	1,200.00	
Stephen Kropf	867620 Township Road 10 Bright ON N0J 1B0	2022/10/17	250.00	
Robert Kuntz	924 Woodbine Court, Kitchener ON N2R 1X4	2022/10/18	250.00	
John Vos	389 Pinnacle Drive Kitchener ON N2P 2P7	2022/10/18	250.00	
Allan Drewlo	238 Hyman Street London ON N6A 1N5	2022/10/18	1,200.00	
Paul Grespan	539 Riverbend Drive Kitchener ON N2K 3S3	2022/10/19	1,000.00	
Joel Melloul	840 Creekside Drive Waterloo ON N2V 2S6	2022/10/21	250.00	
Peter Armbruster	481 Cabot Trail Waterloo ON N2K 3Y3	2022/09/15	1,200.00	
Janine Giovinnazzo	Waterloo ON	2022/09/16	1,200.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
John Hartwick	88 Maplelawn Drive St Jacobs ON N0B 2N0	2022/09/22	1,200.00	
Tony Giovinazzo	Waterloo ON	2022/09/16	1,200.00	
Christy Parsons	63 Doon Creek Street Kitchener ON N2R 0B6	2022/09/30	300.00	
Paul Brown	253 Hostetler Road, New Hamburg ON N3A 0B1	2022/10/07	350.00	
Michael Schmidt	15 Colquhoun Street Ary ON N0B 1E0	2022/09/27	350.00	
Total			14,750.00	

☐ 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 (\$)
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) \$ **14,750.00** 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 N/A

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

Chartered Professional Accountant

Municipality Waterloo			Date (yyyy/mm/dd) 2023/03/23
Contact Information			
Last Name or Single Name Lodder		Given Name(s) Calvin B.	Licence Number 3-31779
Address			
Suite/Unit Number	Street Number 510	Street Name Weber Street North	
Municipality Waterloo		Province Ontario	Postal Code N2L 4E9
Telephone Number 519-725-2600		Email Address clodder@mac-ca.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.



Chartered Professional Accountants

510 Weber Street North, Waterloo, Ontario N2L 4E9
30 Arthur Street South, Elmira, Ontario N3B 2M7
T 519.725.2600 TF 1.877.725.2611 www.mac-ca.com

March 22, 2023

Councillor Michael Harris
924 Armenian Crt
Kitchener, ON N2P 2Y5

Dear Michael:

Please find within the secure portal the following documents:

1. Form 4 - Financial Statement - Auditor's Report Candidate (sign and return)
2. Auditor's report
3. Letter of representation (sign and return)

Form 4- Financial Statement-Auditor's Report Candidate

The copy of Form 4 should be signed and dated where indicated and submitted on or before March 31, 2023, to the clerk of the Corporation of the City of Kitchener in the Regional Municipality of Waterloo.

ITEMS TO BE RETURNED TO OUR OFFICE:

After reviewing the enclosed documents, please sign and return copies of the financial statement and letter of representation to us.

If you have any questions regarding any of the above comments or enclosures, please feel free to call us.

Yours very truly,

MAC LLP

A handwritten signature in cursive script, appearing to read 'Calvin Lodder', written in black ink.

Calvin Lodder, CPA, CGA
Partner

CBL:nmf

Enclosures

INDEPENDENT AUDITOR'S REPORT

To Michael Harris, Candidate City of Kitchener municipal election and clerk of the Corporation of the City of Kitchener in the Regional Municipality of Waterloo.

Report on the Financial Statement

We have audited the accompanying Financial Statement - Auditor's Report Candidate - Form 4 of the candidate Michael Harris of City of Kitchener Municipal Council campaign for the Municipal election held on October 24, 2022, which comprises the Statement of campaign Income and Expenses, Schedule 1 - Contributions and Schedule 2 - Fundraising Events and Activities for the campaign period ended January 3, 2023.

This Financial statement and schedules have been prepared by the candidate based on the financial reporting provisions of Section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario.

The Candidate's Responsibility for the financial statement

The candidate of the campaign is responsible for the preparation of the Financial Statement in accordance with the financial reporting provisions of section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario and for such internal control as the official candidate determines is necessary to enable the preparation of a Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statement 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 Financial Statement is free of 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 auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the Financial Statement 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 Financial Statement.

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 political entity of this type, the completeness of 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 campaign's accounting records of the candidate Michael Harris campaign and we were not able to determine whether any adjustments might be necessary to income, expenses for the period ended January 3, 2023.

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 registered political entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 opinion.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the accompanying Financial Statement of Michael Harris's campaign is prepared, in all material respects, in accordance with the applicable financial reporting provisions of section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario.

Basis of Accounting and Restriction on Use

The Financial Statement is prepared to assist the candidate to meet the requirements of the *Municipal Elections Act 1996* and the accounting guidelines issued by Elections Ontario. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the candidate of the Corporation of the City of Kitchener in the Regional Municipality of Waterloo should not be used by parties other than the candidate or the Chief Electoral Officer.

Report on Other Legal and Regulatory Requirements

As required by section 88.25 of *Municipal Elections Act, 1996* and the accounting guidelines issued by Elections Ontario, in our opinion, the Financial Statement presents the information contained in the financial records on which it is based.

MAC LLP.

Waterloo, Ontario
March 23, 2023

LICENSED PUBLIC ACCOUNTANTS
CHARTERED PROFESSIONAL ACCOUNTANTS



Chartered Professional Accountants

510 Weber Street North, Waterloo, Ontario N2L 4E9
30 Arthur Street South, Elmira, Ontario N3B 2M7
T 519.725.2600 TF 1.877.725.2611 www.mac-ca.com

March 24, 2023

Councillor Michael Harris
924 Armenian Court
Kitchener, ON N2P 2Y5

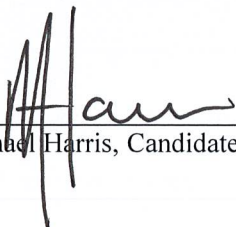
Dear Sir/Madame:

In connection with your audit of the "Financial Statement-Auditor's Report Candidate-Form 4" ("Financial Statement") of Michael Harris, a candidate in the City of Kitchener Municipal election held on October 24, 2022, in connection with your completion of the Financial Statement, we assure you that to the best of our knowledge and belief:

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 1, 2023 for the preparation of the Financial Statement, which comprises
 - Statement of Campaign Income and Expenses
 - Schedule 1: Contributions
 - Schedule 2: Fund-Raising Events
- 2) The date of the Financial Statement is January 3, 2023.
- 3) You have been provided a note describing the financial reporting framework applied for preparing the Financial Statement and auditors report to be attached to the Financial Statement.
- 4) You have been afforded access to all the records, documents, books, accounts, bank account records and vouchers held by the official agent and held by the candidate relating to the election.
- 5) All loans, advances, deposits, contributions, and gifts received, and all expenses incurred have been determined and recorded as required by the *Act* and in accordance with the 2022 Candidates' Guide-Ontario municipal council and school board elections:
- 6) The contributions accepted and incurred campaign expenses were during the campaign period only. No contribution in excess of the amount given by the Clerk were contributed by the candidate or by the candidate's spouse (\$25,000) and no contribution in excess of an individual limit amount (\$1,200) has knowingly been accepted from a particular individual.
- 7) No contribution received from any individual in the same jurisdiction (for example, running for the same council) a total of more than \$5,000.
- 8) Expenses were incurred within the spending limit given by the Clerk. (General spending limit \$150,068 and Celebration party spending limit \$15,007).
- 9) All persons indicated on the receipt made such donations on their own behalf and not as nominees for other persons or for an organization.
- 10) All contributions received from ineligible contributors were returned to the contributor within 30 days of becoming aware of the ineligibility or, if not possible, the amount of it or, in the case of non-monetary contribution, an amount of money equal to its value, was paid to the Clerk.
- 11) No electoral campaign expenses (as defined in the *Act*) have been incurred by any person or organization other than the candidate.
- 12) We have disclosed to you all claims and possible claims against the candidate and/or the official agent, whether or not such claims have been discussed with a lawyer;
- 13) We are not aware of any illegal or possible illegal acts that have not been disclosed to you.

- 14) To the extent possible, taking into account the nature and size of the candidate's campaign, we acknowledge our responsibility to implement controls procedures designed to prevent and detect misstatements whether due to fraud or error. We believe that there are no uncorrected misstatements;
- 15) We confirm that we have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the Financial Statement, and the results of our assessment of any material misstatements resulting from the fraud;
- 16) We are not aware of any instances of non-compliance or suspected non-compliance with the Act or other laws and regulations whose effects should be considered when preparing the Financial Statement;
- 17) All subsequent events to the date of the Financial Statement that affect the information required to be disclosed or adjusted in this Financial Statement have been accounted for or disclosed in the Financial Statement;
- 18) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- 19) The amounts shown in the Campaign Bank Reconciliation – Statement of Income and Expenses of the Financial Statement for the total campaign cash inflows and total election expenses are \$18,362 and \$18,362 respectively;
- 20) For the sole purpose of the candidate's electoral campaign, a separate bank account was opened in a Canadian financial institution as defined in section 2 of the *Bank Act*;
- 21) All financial transactions of the candidate in relation to an electoral campaign that involve the payment or receipt of money were paid from or deposited to the account.

Yours truly,



Michael Harris, Candidate City of Kitchener

March 27/2023
Date