

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 1

 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 de Boer	Given Name(s) Nick	
Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) 4	
Municipality Town of Caledon		
Spending Limit General \$10,712.85	Parties and Other Expressions of Appreciation \$1,071.28	Contribution Limit Contributions from Candidate and Spouse \$6,344.20

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

Box B: Declaration


I, Nick de Boer, 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

2023/03/02

 Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/28</u>	Time Filed <u>2:52 pm</u>	Initial of Candidate or Agent (if filed in person) <u>ND</u>	Signature of Clerk or Designate 
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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)	+ \$	16,550.00
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	150.00
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)

= \$ 16,700.00 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)	+ \$	
Advertising	+ \$	1,847.20
Brochures/flyers	+ \$	1,265.60
Signs (including sign deposit)	+ \$	907.10
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	1,043.26
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	12.00
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Postage	+ \$	530.42
2. Postage	+ \$	533.91
3. Web Advertising	+ \$	330.00
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Expenses subject to general spending limit

= \$ 6,469.49 C2

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

1. Appreciation Advertising	+ \$	690.82
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	690.82 C3

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	4,520.00
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	_____	+ \$	_____
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		= \$	4,520.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 11,680.31 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	_____	+ \$	5,019.69 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	_____	- \$	1,000.00
Surplus (or deficit) for the campaign		= \$	4,019.69 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	+ \$ 1,000.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$
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).	+ \$ 50.00
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).	+ \$ 15,900.00
Less: Ineligible contributions paid or payable to the contributor	– \$
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$ 400.00
Total Amount of Contributions (record under Income in Box C)	= \$ 16,550.00 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 (\$)
Total				

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 (\$)
See Attached			15,500.00	
CIBC Spring Cashback			400.00	400.00
Total			15,900.00	

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) \$ 15,900.00 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
Chartered Professional Accountant

Municipality Caledon	Date (yyyy/mm/dd) 2023/03/15
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Contact Information

Last Name or Single Name Christian	Given Name(s) Jeff	Licence Number 1-17751
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Address

Suite/Unit Number	Street Number 211	Street Name King Street East
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Municipality Bolton	Province ON	Postal Code L7E 3H8
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Telephone Number 905-951-1199	Email Address jchristian@christianandco.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.

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

Name	Address	Amount	Date Received
Fenyrose Romano	20 Fourth Street, Toronto M8V2Y3	\$ 1,000.00	9/21/22
Paula Tognarelli	701-800 Spadina Rd Toronto M5P3N2	\$ 1,000.00	9/21/22
Gaetano Franco	236 King Summit Rd, King City L7B1A3	\$ 1,000.00	9/21/22
Karen Tognarelli	14375 &th Conc, King City L7B1K4	\$ 1,000.00	9/21/22
Maurice Stevens	1245 Landfair Cres, Oakville L6H2N5	\$ 1,000.00	9/21/22
Anthony Maida	8 Bobwhite Cres, Toronto, M2L2E1	\$ 1,000.00	10/12/22
Amnon Baruch	12 Gordon RD, North York M2P1E1	\$ 1,000.00	10/12/22
Don Baruch	69 Aldershot Cres, North York M2P1L7	\$ 1,000.00	10/12/22
Teresa Rosano	301 Waterside Cres, Maple L6A1V4	\$ 1,000.00	10/12/22
Armando Rosano	190 Bruce St Woodbridge L4L3S1	\$ 1,000.00	10/12/22
Laura Rosano	91 Marbella RD Woodbridge L4H1L4	\$ 1,000.00	10/12/22
Robert Fernicola	1439 Avonbridge Dr Mississauga L5G3G6	\$ 750.00	10/12/22
Mitchell Goldhar	26 ForestGlen Cres, Toronto M4N2E8	\$ 750.00	10/12/22
Annette Metz-Pivnick	156 Forest Hill Road, Toronto M5P2M9	\$ 1,000.00	10/12/22
Richard Pivnick	156 Forest Hill Road, Toronto M5P2M9	\$ 1,000.00	10/12/22
Jack Eisenberger	111 Hillmount Ave Toronto M6B1X7	\$ 1,000.00	10/12/22
		\$15,500.00	



211 King St. East, Bolton, Ontario L7E 3H8
TEL: 905.951.1199 • FAX: 905.951.1999
info@christianandco.ca

**Independent Auditor's Report with respect to Municipal Elections Act, 1996
(Section 78)**

To: Clerk, Town of Caledon

We have audited the Statement of Assets and Liabilities, the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus and Disposition of Surplus of Nick de Boer, candidate, for the campaign period from July 11, 2022 to December 31, 2022 relating to the election held on October 24, 2022. This financial information has been prepared by management in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Information

The candidate is responsible for the preparation of the schedules in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial information 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 an audit to obtain reasonable assurance whether the financial information is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgement, including the assessment of those risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the financial information 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Nick de Boer, candidate, as well as evaluating the overall presentation of the financial information.

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 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 the donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial information reflects the amounts recorded in the accounting records of Nick de Boer, candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial information presents fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2022 and the income and expenses for the campaign period from July 11, 2022 to December 31, 2022 and the determination of surplus or deficit and the disposition of surplus in accordance with accounting treatment prescribed by the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the basis of accounting. The Municipal Elections Act, 1996 does not require us to report, nor was it 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. This financial information, which has not been, and was not intended to be, prepared in accordance with Canadian Generally accepted accounting principles is solely for the information and use of Clerk, Town of Caledon, for complying with the Municipal Elections Act, 1996. This financial information is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.



Christian & Company CA's Professional Corporation
Chartered Professional Accountants
Authorized to practice public accounting by The Chartered Professional Accountants of Ontario

Bolton, Ontario
March 15, 2023