

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 6	3 0

 to

YYYY	MM	DD

- 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 Whalen	Given Name(s) Nathan Elliot
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Office for Which the Candidate Sought Election WARD COUNCILLOR	Ward Name or Number (if any) THREE (3)
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Municipality
CITY OF CAMBRIDGE

Spending Limit General \$13,103.90	Parties and Other Expressions of Appreciation \$1,310.39	Contribution Limit Contributions from Candidate and Spouse \$6,906.80
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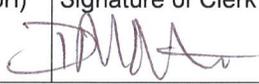
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Nathan Elliot Whalen, 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

2023/03/30
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 10:36am	Initial of Candidate or Agent (if filed in person) NEW	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 \$
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INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	10,111.80	
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)			= \$ 10,111.80 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	+ \$	1,115.79	
Brochures/flyers	+ \$	2,878.01	
Signs (including sign deposit)	+ \$	1,297.96	
Meetings hosted	+ \$		
Office expenses incurred until voting day	+ \$	382.94	
Phone and/or internet expenses incurred until voting day	+ \$	144.64	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	1,956.25	
Bank charges incurred until voting day	+ \$	53.19	
Interest charged on loan until voting day	+ \$		
Other (provide full details)			
1. Flyer Printing and Distribution - Canada Post Snap Admail	+ \$	2,743.81	
2. Campaign Website - Squarespace	+ \$	197.18	
3. Door Canvasser Recruitment - Indeed Job Posting	+ \$	67.80	
4. Beaconstac - QR Code Software	+ \$	60.00	
5. Personal Vehicle Expenses	+ \$	116.00	
6. Office, Storage, Laptop Rental, Internet Claim	+ \$	128.70	
Total Expenses subject to general spending limit			= \$ 11,142.27 C2

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

1. Thank You Notes - Postage	+ \$	29.46	
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2.		+ \$	
3.		+ \$	
4.		+ \$	
5.		+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	29.46 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	1,017.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	101.88
Office expenses incurred after voting day		+ \$	48.78
Phone and/or internet expenses incurred after voting day		+ \$	82.24
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	
Bank charges incurred after voting day		+ \$	17.01
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. Campaign Website - Squarespace		+ \$	49.88
2. Office, Storage, and Internet Expense		+ \$	74.80
3. Google Ads Reversal		+ \$	-18.17
4. Election Investigation - Freedom of Information Requests		+ \$	189.31
5.		+ \$	
Total Expenses not subject to spending limits		= \$	1,562.73 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **12,734.46 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-2,622.66 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		= \$	-2,622.66 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	+ \$	6,906.80	
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).	+ \$	345.00	
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).	+ \$	2,960.00	
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	100.00	
Total Amount of Contributions (record under Income in Box C)	= \$	10,111.80	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 (\$)
Dawn O'Reilly	435 Rose St, Cambridge, ON, N3H 2W7	2022/10/20	600.00	
Dawn O'Reilly	435 Rose St, Cambridge, ON, N3H 2W7	2022/09/22	300.00	
Dawn O'Reilly	435 Rose St, Cambridge, ON, N3H 2W7	2022/09/27	200.00	
Richard Francis	707-60 St Claire Ave W, Toronto, ON M4V 1M1	2022/09/24	500.00	
Richard Francis	707-60 St Claire Ave W, Toronto, ON M4V 1M1	2022/10/20	360.00	
Matt Lauer	1200-55 Erskine Ave, Toronto, ON M5N 2K3	2022/10/11	250.00	
Paul Robertson	413 Garden St, Cambridge, ON N3H 4E1	2022/10/20	200.00	
Hena Francis	707-60 St Claire Ave W, Toronto, ON M4V 1M1	2022/09/15	200.00	
Peppa Ashlyn Dawson	79 Chalmers Cres, Ajax, ON L1S 5Z6	2022/09/12	150.00	
Gagandeep Dhillon	115 Morton Way, Brampton, ON L6Y 2P4	2022/10/19	100.00	
Donna O'Reilly	210 Douglas Glen Crt SE, Calgary AB T2Z 2M9	2022/07/29	100.00	100.00
Total			2,960.00	

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) \$ 2,960.00 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 Stripe Fees - Online Fundraising (2022/08/23 - 2022/12/31)

Date of event/activity (yyyy/mm/dd) 2022/08/23

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.	<u>Stripe Transaction Fees</u>	+ \$	<u>101.88</u>
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ **101.88**

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 Cambridge	Date (yyyy/mm/dd) 2023/03/31
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Contact Information

Last Name or Single Name Graham	Given Name(s) Nathan	Licence Number 3-3190407
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Address

Suite/Unit Number 1-4	Street Number 150	Street Name Pinebush road
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Municipality Cambridge	Province ON	Postal Code N3H 3K5
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Telephone Number 519-623-1870	Email Address ngraham@gmpca.com
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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.

INDEPENDENT AUDITORS' REPORT

To Nathan Whalen (the Candidate) for submission to the clerk of The Corporation of the City of Cambridge in accordance with the *Municipal Elections Act, 1996*

REPORT ON THE RETURN

Qualified Opinion

We have audited the Financial Statement – Auditor’s Report Candidate – Form 4 (“the Financial Information”) of the campaign of Nathan Whalen (“the Candidate”), for the period from June 30, 2022 to December 31, 2022 related to the municipal election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the “Basis for Qualified Opinion” paragraph, the financial information of the candidate is prepared, in all material respects, in accordance with the reporting provisions of section 88 of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, 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, and other revenue and expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Information section of our report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the financial information 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 qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Note to the Financial Statement – Auditor’s Report Candidate – Form 4, which describes the basis of accounting. The Financial Information is prepared to assist the official candidate to meet the requirements of the *Municipal Elections Act, 1996 (Section 88)*. As a result, the Financial Information may not be suitable for another purpose. Our report is intended solely for the candidate and the Municipal Clerk and should not be used by any other parties.

Responsibilities of the Candidate and Those Charged with Governance for the Financial Information

The Candidate of the campaign is responsible for the preparation of the Financial Information in accordance with the financial reporting provisions of section 88 of the *Municipal Elections Act*,

1996 and for such internal controls as the Candidate determines is necessary to enable the preparation of a campaign that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Candidate's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the Financial Information as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Information. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Financial Information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the official Candidate.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Cambridge, Ontario

March 30, 2023

Carolan Mackew Professional Corporation

Note to the Financial Statement – Auditor’s Report Candidate – Form 4 (“the Financial Information”):

The Financial Information is prepared to assist the Candidate to meet the requirements of Section 88 of the *Municipal Elections Act, 1996*. The campaign Financial Information is intended solely for the use of the Candidate and the Municipal Clerk. Accordingly, readers are cautioned that the campaign Financial Information may not be suitable for another purpose. The *Municipal Elections Act, 1996* requires that the campaign Financial Information be made available for public inspection.