

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.

198.74

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	to	YYYY	MM	DD
	2022	08	16		2022	12	31

- 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	Given Name(s)
Cathcart	Jeffrey

Office for Which the Candidate Sought Election	Ward Name or Number (if any)
Mayor	

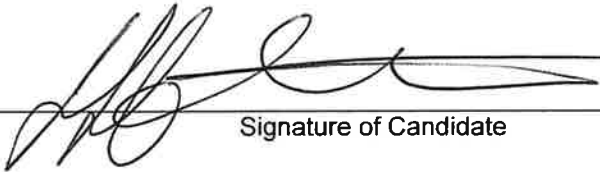
Municipality
Georgina

Spending Limit		Contribution Limit	
General	Parties and Other Expressions of Appreciation	Contributions from Candidate and Spouse	
\$ 38,779.15	\$	\$ 14,859.80	



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

Box B: Declaration

I, Jeffrey Cathcart, 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)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/31	10:01 a.m.		

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)	+ \$ 11,848.74
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) = \$ 11,848.74 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	+ \$ 230.65
Brochures/flyers	+ \$ 734.50
Signs (including sign deposit)	+ \$ 7,006.99
Meetings hosted	+ \$ 26.60
Office expenses incurred until voting day	+ \$ _____
Phone and/or internet expenses incurred until voting day	+ \$ 200.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____
Bank charges incurred until voting day	+ \$ _____
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	
1. Social Media Posting/Promotion	+ \$ 2,000.00
2. Vinyl Decals and Iron On's	+ \$ 400.00
3. Professional Photos	+ \$ 250.00
4. Graphic Design Service	+ \$ 1,000.00
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Expenses subject to general spending limit = \$ 11,848.74 C2

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

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

3. Expenses not subject to spending limits

Accounting and audit		+ \$	3,000.00	
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		= \$	3,000.00	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 14,848.74 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	(3,000.00)	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			= \$ (3,000.00)	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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	8,198.74
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).	+ \$	
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).	+ \$	3,650.00
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)	= \$	11,848.74 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 (\$)
Signs and Brochures	2022/08/25	7,435.40
Lynhurst Hall Rental and Refreshments	2022/08/30	26.60
Sign Stands	2022/08/25	306.09
Cell Phone and Internet	2022/10/23	200.00
T-Shirts and Sweaters	2022/08/25	230.65
Total		8,198.74

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 (\$)
Total				

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 (\$)
Portia Chambers	71 Saltzburg Cr, Keswick	Social Media Promo	2022/08/30	2,000.00
Taylor Bristol	21155 Brock Rd, Brock	Vinyl Decals	2022/09/10	400.00
Elisha Price	11 Fenimore Pl, Kewick	Professional Photos	2022/08/25	250.00
Hollie Hoadley	28 Newlands Av, Keswick	Graphic Design	2022/08/28	1,000.00
Total				3,650.00

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)** \$ 3,650.00 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 Toronto	Date (yyyy/mm/dd) 2023/03/30
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Contact Information

Last Name or Single Name Dyer	Given Name(s) John	Licence Number 301867
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Address

Suite/Unit Number 4902	Street Number 55	Street Name Bremner Blvd.
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Municipality Toronto	Province ON	Postal Code M5J 0A6
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Telephone Number 647-946-2286	Email Address john.dyer@dyerandcompany.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.

INDEPENDENT AUDITORS REPORT

To the Town of Georgina Re: Jeff Cathcart Campaign

Qualified Opinion

We have audited the accompanying Form 4: Financial Statement - Auditor's Report Candidate of the Jeffrey Cathcart Election Campaign (the "financial statement"), for the campaign period August 16, 2022 to December 31, 2022 relating to the Town of Georgina Municipal Election held on October 24, 2022, prepared in accordance with Section 88 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Campaign as at December 31, 2022, and the results of its operations for the campaign period then ended in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any 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 candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses, or campaign period surplus/deficit.

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

Other Matter

Without modifying our opinion, we note that Form 4 is prepared for the information and use of the Candidate and the Town Clerk to comply with the Municipal Elections Act, 1996, and as such, may not be suitable for another purpose. The attached Form 4 is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting treatment prescribed in the Municipal Elections Act, 1996.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with the Candidate 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.

Dyer & Company

March 30, 2023
Toronto, Ontario