

**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) 

YYYY	MM	DD
2 0 1 8	0 5	0 2

 to 

YYYY	MM	DD
2 0 1 8	1 2	2 0

 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

LETHAM

Given Name(s)

ANDY

Office for which the candidate sought election

MAYOR

Ward name or no. (if any)

Municipality

CITY OF KAWARTHA LAKES

Spending Limit - General

\$ 63,909.40

Spending Limit - Parties and Other Expressions of Appreciation

\$- 6392.90

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

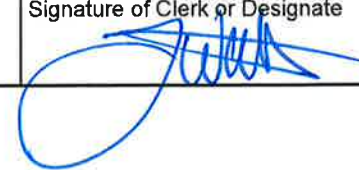
**Box B: Declaration**

I, ANDY LETHAM, 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

2019/03/07  
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
2019-03-11	8:56 AM	AL	

**RECEIVED**
**MAR 11 2019**
**OFFICE OF THE CITY CLERK  
KAWARTHA LAKES**

**Box C: Statement of Campaign Income and Expenses**

**LOAN**

Name of bank or recognized lending institution ROYAL BANK

Amount borrowed \$ 0

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	24,000.00
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. _____	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>24,000.00 C1</b>

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

**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)	+ \$	4,950.00
Advertising	+ \$	3,872.80
Brochures/flyers	+ \$	10,700.81
Signs (including sign deposit)	+ \$	807.95
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	1,088.00
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	10.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)	+ \$	
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>21,430.06 C2</b>

**EXPENSES**

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

1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b><u>0</u> C3</b>

**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. _____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>	= \$	<u>_____</u> C4

**Total Campaign Expenses (C2 + C3 + C4) = \$ 21,430.06 c5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>2,569.94</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	<u>0</u>	D2
<b>Total (D1 – D2)</b>	= \$	<u>2,569.94</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	<u>2,569.94</u>	
Surplus (or deficit) for the campaign	= \$	<u>0</u>	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 + \$ 2,900.00

Contributions in goods and services from candidate and spouse  
(include value listed in Table 3 and Table 4) + \$ 4,950.00

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).

+ \$ 100.00

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).

+ \$ 16,050.00

**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) = \$ 24,000.00 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**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
<b>Total</b>			<u>16,050.00</u>	

Additional information is listed on separate supplementary attachment

**Table 2: 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 \$

Additional information is listed on separate supplementary attachment

**Total**

NIL

**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)

\$

**1B**

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	NIL

**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)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
16" x 24" double sided signs with wire stakes	2014/06/30	Auto Trim & Signs	600	2,700.00
32" x 48" double sided signs with wooden stakes	2014/06/30	Auto Trim & Signs	300	2,250.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>			<b>4,950.00</b>

**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

\$ \_\_\_\_\_ 2A  
X \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**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

CPA, CGA, LPA

Municipality

CITY OF KAWARTHA LAKES

Date (yyyy/mm/dd)

2019/03/06

**Contact Information**

Last Name or Single Name

JONES

Given Name(s)

ADAM

Licence Number

3-31474

Address

Suite/Unit No.

Street No.

237

Street Name

KENT STREET WEST

Municipality

LINDSAY

Province

ONTARIO

Postal Code

K9V 2Z3

Telephone No. (including area code)

705 324-5031

Email Address

ajones@bakertilly.ca

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.



**Attachment A**

Keith Brown, 26 Rosemary Drive, Lindsay, ON K9V 4P8	May 13, 2018	\$200
Neil Arbour, 71 Klamath Court, Maple, ON L6A 2L7	June 25, 2018	\$1200
Marco Pietrangelo, 28 Dolomite Court, Woodbridge, ON L4H 3J6	July 19, 2018	\$1200
Allon Bross, 36 Timberlane Drive, Toronto, ON M3H 1J4	August 8, 2018	\$750
David Bird, 92 Lindsay Street S., Lindsay, ON K9V 2M3	August 14, 2018	\$1200
Adele Ciastko, 40 Braeside Square, Markham, ON L3R 0A4	August 21, 2018	\$300
Bjorn Alfredsson, 6215 Highway 35, Fenelon Falls, ON K0M 1N0	August 28, 2018	\$1200
Donald Brown, 30 Colborne Street W., Lindsay, ON K9V 3S8	August 29, 2018	\$1200
Patricia Radiff, 32 Laurent Boulevard, Lindsay, ON K9V 6J7	August 29, 2018	\$200
David Holliday, 1298 Farmstead Road, Oakwood, ON K0M 2M0	September 5, 2018	\$1200
Brenda Malcolm, 170 St. Alban Road, Janetville, ON L0B 1K0	September 12, 2018	\$500
James Naylor, 3789 Highway 35, Cameron, ON K0M 1G0	September 13, 2018	\$1200
John Naylor, 33 Robin Road, Cameron, ON K0M 1G0	September 13, 2018	\$1200
Kenneth Found, 189 Kent Street W., Lindsay ON K9V 5G6	September 20, 2018	\$300
Luke Wilson, 309 St. Germain Avenue, Toronto, ON M5M 1W4	September 20, 2018	\$1200
Ashley Mason, 127 Holborn Avenue, Toronto, ON M4C 2R5	September 26, 2018	\$1200
Timothy Burke, 123 Grady Drive, Newcastle, ON L1B 0C6	September 27, 2018	\$150
Elijah Antflick, 409 Castlefield Avenue, Toronto, ON M5N 1L4	September 28, 2018	\$1200
Leonard Siegel, 15 Eglinton Street, U 18H, Lindsay, ON K9V 6K6	October 19, 2018	\$150
Taymour Katirai, 17 Heathcote Avenue, Toronto, ON M2L 1Y6	October 30, 2018	\$300
	<b>TOTAL</b>	<b>\$16,050.00</b>



**Baker Tilly KDN LLP**  
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## **INDEPENDENT AUDITOR'S REPORT**

To the City Clerk of the City of Kawartha Lakes

### ***Qualified Opinion***

We have audited the accompanying Financial Statements - Auditor's Report Form 4 ("Financial Statements") of Andy Letham (the "candidate"), which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 2, 2018 to December 20, 2018 (relating to the election held on October 23, 2018), and other supporting schedules. The Financial Statements have been prepared by the candidate based on provisions of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements of the candidate for the period from May 2, 2018 to December 20, 2018 are prepared, in all material respects, in accordance with the Municipal Elections Act, 1996.

### ***Basis for Qualified Opinion***

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to campaign income and expenses, and surplus/deficit.

### ***Candidate's Responsibility for the Financial Statements***

The candidate is responsible for the preparation of the Financial Statements in accordance with the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the Financial Statements 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 about whether the Financial Statements are free from 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 auditors' judgment, including the assessment of the risks of material misstatement of the Financial Statements, 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 Statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Financial Statements.

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

## **ASSURANCE • TAX • ADVISORY**

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***Basis of Accounting and Restriction on Distribution and Use***

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 88.25 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and Housing and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs and Housing.

*Baker Tilly KDN LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Lindsay, Ontario  
March 6, 2019