

**Financial Statement - Auditor's Report  
Candidate - Form 4**
*Municipal Elections Act, 1996 (Section 88.25)*
**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 4

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

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

JAMES

Given Name(s)

GORD

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)

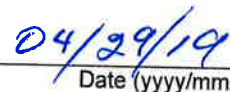
**Box B: Declaration**

I, GORD JAMES

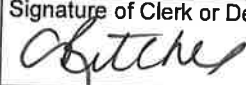
, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate



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
2019/04/29	2:55 pm.		

**RECEIVED**
**APR 29 2019**

 OFFICE OF THE CITY CLERK  
KAWARTHA LAKES

**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)	+ \$	33,089.00
Revenue from items \$25 or less	+ \$	50.00
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	445.00
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>33,584.00 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)	+ \$	
Advertising	+ \$	6,931.54
Brochures/flyers	+ \$	5,314.37
Signs (including sign deposit)	+ \$	11,762.04
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	+ \$	
Bank charges incurred until voting day	+ \$	519.84
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. POSTAGE	+ \$	9,623.07
2. RENT	+ \$	3,000.00
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>37,150.86 c2</b>

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

1. ELECTION NIGHT PARTY	+ \$	931.00
2. ELECTION NIGHT PARTY - ENTERTAINMENT	+ \$	500.00
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,431.00 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	4,994.60	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	200.00	
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	+ \$	60.41	
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>	= \$	<b>5,255.01</b>	<b>C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 43,836.87 **C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-10,252.87	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
<b>Total (D1 – D2)</b>	= \$	<b>-10,252.87</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	<b>-10,252.87</b>	<b>D3</b>

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	+ \$	9,100.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	
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).	+ \$	1,300.00
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).	+ \$	24,389.00
<b>Less:</b> Contributions returned or payable to the contributor	– \$	1,700.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>33,089.00</b> <sup>1A</sup>

**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
Attachment A			22,850.00	1,200.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>22,850.00</b>

**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 \$
CHRIS MCMORROW	859 ELDON RD, OAKWOOD, ON, K0M2M0	FOOD - FUNDRAISING EVENT	2018/07/07	200.00
JOHN WOOD	278 ST JOSEPH RD, LINDSAY, ON, K9V6E4	VIDEO AND MEDIA CONTENT	2018/08/18	1,000.00
STEVE KRAMER	120 COLBORNE ST W, LINDSAY, ON, K9V3T5	HANDOUTS - ADVERTISING	2018/09/19	339.00
			<b>Total</b>	<b>1,539.00</b>

Additional information is listed on separate supplementary attachment

**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) **\$ 24,389.00 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 \$
		<b>Total</b>

Additional information is listed on separate supplementary attachment

**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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</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 Barbeque

Date of event/activity (yyyy/mm/dd) 2018/07/07

**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

\$ 100.00 2A  
x 21 2B

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

= \$ 2,100.00

**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. Donation in Kind - Food + \$ 200.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part 1 of Schedule 1)**

= \$ 200.00

**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. Cash donations - under \$25 + \$ 445.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income in Box C)**

= \$ 445.00

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. Food + \$ 200.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_  
6. \_\_\_\_\_ + \$ \_\_\_\_\_  
7. \_\_\_\_\_ + \$ \_\_\_\_\_  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)**

= \$ 200.00

**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, CA, LPA

Municipality

CITY OF KAWARTHA LAKES

Date (yyyy/mm/dd)

2019/04/26

**Contact Information**

Last Name or Single Name

EVANS

Given Name(s)

GREGORY

Licence Number

1-15937

Address

Suite/Unit No.

1

Street No.

202

Street Name

KENT STREET WEST

Municipality

LINDSAY

Province

ONTARIO

Postal Code

K9V 2Y1

Telephone No. (including area code)

705 880-2224

Email Address

greg@gregevans.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.



**Gord James  
ATTACHMENT A**

<b>Name</b>	<b>Full Address</b>	<b>Date received</b>	<b>Amount</b>	<b>Total Amount Received</b>	<b>Amount Returned to Contributor</b>
Don Wood	439 Mount Horeb Rd, Reaboro, ON, K0L 2X0	June 11 2018	500	600	
		July 8 2018	<u>100</u>		
Don Sutcliffe	76 Stillwater Dr, Janetville, ON, L0B 1K0	June 11 2018	200	400	
		August 9 2018	<u>200</u>		
Pat Dunn	8 Colbourne St W, Lindsay, ON, K9V 3S8	July 4 2018	100	550	
		July 8 2018	200		
		Nov 28 2018	<u>250</u>		
Marsh Dunn	8 Colbourne St W, Lindsay, ON, K9V 3S8	July 4 2018	100	350	
		Nov 28 2018	<u>250</u>		
Stephan Karpazis	430 Taylor Rd, Oakwood, ON, K0M 2M0	Sept 20 2018	300	600	
		Oct 16 2018	<u>300</u>		
Dustin James	256 Angeline St N, Lindsay, ON, K9V 0H3	July 9 2018	750	1000	
		July 31 2018	<u>250</u>		
Michael Fraser	316 Angeline St S, Lindsay, ON, K9V 0J8	Sept 21 2018	500	1000	
		Nov 1 2018	<u>500</u>		
Aleksandar Stojanovic	4210 Sarazen Dr, Burlington, ON, L7M 0A4	Sept 23 2018		1200	
Dave Wagstaff	31 Riverwood Park Rd, Lindsay, ON, K9V 0K2	Sept 23 2018		1000	
Mark Wood	278 St Joseph Rd, Lindsay, ON, K9V 6E4	June 27 2018	100	950	
		July 9 2018	100		
		Nov 7 2018	<u>750</u>		
Melanie Gemmill	120 Colbourne St W, Lindsay, ON, K9V 3T5	Nov 13 2018		200	
Dave Paterson	1121 Armour Rd, Peterborough, ON, K9V 7N8	July 9 2018		400	
Catherine Preacher	Highway 35, Cameron, ON, K0M 1G0	July 9 2018		200	
James Nesbitt	10 River Rd, Lindsay, ON, K9V 4R4	Sept 10 2018		400	
Benjamin May	461 Highland Rd E, Kitchener, ON, N2M 3W8	Sept 29 2018		1200	
Illiya Kyla	50 Maple Cres, Janetville, ON, L0B 1K0	Aug 9 2018		200	
Gary Szego	378 Dundas St W, Napance, ON, K7R 2B6	July 8 2018		200	
Isaac Breadner	111 Cable Road, Fenelon Falls, ON, K0M 1N0	July 4 2018		500	
Branka Dzelajlija	3164 Cole Cres, Burlington, ON, L7M 0A4	Sept 23 2018		1200	
Borislava Stojanovic	4210 Sarazen Dr, Burlington, ON, L7M 5C3	Sept 23 2018		1200	
George Dzelajlija	3164 Cole Cres, Burlington, ON, L7M 0A4	Sept 23 2018		1200	
Kenneth Simpson	22 Wyndance Way, Uxbridge, ON, L9P 1R1	Sept 29 2018		1200	
Adam Radcliff	438 Durham Rd 8, Uxbridge, ON, L9P 1R1	Sept 29 2018		1200	
Bonnie Holmes	413 Zeller Dr, Kitchener, ON, N2A 0C8	Oct 9 2018		1200	
Jill Wood	278 St Joseph Rd, Lindsay, ON, K9V 6E4	June 27 2018	100	800	
		Oct 30 2018	<u>700</u>		
Peter Reesor	11 Emerald St, RR6, Lindsay, ON, K9V 4R6	Oct 16 2018		300	
Verna Curtin	21 Linwood Rd, Lindsay, ON, K9V 5H2	Sept 6 2018	100	200	
		Dec 7 2018	<u>100</u>		
Rana Rosen	37 Golden Trail, Maple, ON, L6A 5A1	Sept 23 2018		1200	
David Lamantia	14 Dunsford Court, Lindsay, ON, K9V 5T2	Aug 9 2018		200	
Tim O'Conner	65 Pott's Shore Rd, Fenelon Falls, ON, K0M 1N0	Sept 11 2018		500	
Dave Blackburn	52 Elaine Dr, Lindsay, ON, K9V 4X8	\$200 refunded		200	200
Kenneth Found	189 Kent St W, Lindsay, ON, K9V 5G6	Sept 12 2018	200	300	
		Sept 23 2018	<u>100</u>		
2192378 Ontario Inc. (Fisher Excavating)	21 River Rd, Lindsay, ON, K9V 4R4			1000	1000

22850      1200



*Greg Evans*  
PROFESSIONAL CORPORATION

## **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 Gord James (the "candidate"), which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 4, 2018 to December 31, 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 4, 2018 to December 31, 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.

**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.

A handwritten signature in blue ink that reads "Greg Evans Professional Accountant".

Authorized to practice public accounting by the  
Chartered Professional Accountants of Ontario

Lindsay, Ontario  
April 29, 2019