

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 5	0 2

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

☒ 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

Elmslie

Given Name(s)

Doug

Office for Which the Candidate Sought Election

Mayor

Ward Name or Number (if any)

Municipality

City of Kawartha Lakes

Spending Limit

General

\$68,071.85

Parties and Other Expressions of Appreciation

\$21,752.20

Contribution Limit

Contributions from Candidate and Spouse

\$6,807.19

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

Box B: Declaration

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

D. J. F. Elmslie

Signature of Candidate

Mar. 27/23

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023-03-28

Time Filed

9:40 AM

Initial of Candidate or Agent (if filed in person)

DE

Signature of Clerk or Designate

[Signature]

RECEIVED

MAR 28 2023

**OFFICE OF THE CITY CLERK
KAWARTHA LAKES**

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	44,575.00	see Note *
Revenue from items \$25 or less	+ \$	370.00	
Sign deposit refund	+ \$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$		see Note *
Interest earned by campaign bank account	+ \$		
Other (provide full details)			
1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		

Total Campaign Income (Do not include loan)

\$ 44,945.00 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

Brochures/flyers

Signs (including sign deposit)

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

Interest charged on loan until voting day

Other (provide full details)

1.	+ \$		
2.	+ \$		
3.	+ \$		
4.	+ \$		
5.	+ \$		
6.	+ \$		

Total Expenses subject to general spending limit

\$ (41,115.29) C2 40,448.98

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

1. POST ELECTION CELEBRATION + \$ 666.31

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Expenses subject to spending limit for parties and other expressions of appreciation	\$	666.31	C3
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3. Expenses not subject to spending limits

Accounting and audit	\$	_____	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	\$	_____	see Note *
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	\$	21.25	
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	\$	21.25	C4
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Total Campaign Expenses (C2 + C3 + C4)	\$	41,136.54	C5
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Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	3,808.46	D1
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If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	3,808.46	
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Surplus (or deficit) for the campaign	\$	<u>0</u>	D2
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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	+ \$	16,000.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		see Note *
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).	\$	350.00	
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).	\$	28,675.00	see Note *
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	50.00	
	\$	400.00	
Total Amount of Contributions (record under Income in Box C)	\$	44,575.00	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

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Greg Mercer	200 East St. S Bobcaygeon, ON K0M1A0	2022/07/04	200.00	
Jim Webster	20 Francis St. W Fenelon Falls, ON K0M1N0	2022/07/12	1,200.00	
Susan Webster	20 Francis St. W Fenelon Falls, ON K0M1N0	2022/07/12	1,200.00	
Charles Webster	7 Darwin Road, Toronto, ON M5N 1N0	2022/07/18	1,200.00	
Andy Luff	28 Chadwick Dr. Lindsay, ON K9V0E9	2022/07/20	1,250.00	50.00
Edye Webster	7 Darwin Road, Toronto, ON M5N 1N0	2022/07/18	250.00	
Rachel Cuthertson	175Silurian Dr. Guelph, ON N1E7E6	2022/07/20	1,200.00	
Mike Barkwell	Lakebreeze Rd Fenelon Falls, ON K0M1N0	2022/07/21	400.00	
John Eaton	91 Sandy Point Rd Fenelon Falls, ON K0M1N0	2022/07/21	1,200.00	
Sam Elmslie	207 Waterloo St. Guelph, ON N1H3J4	2022/07/21	1,200.00	
Phong Tan	22 Sugarbush Trail Fenelon Falls, ON K0M1N0	2022/08/03	1,200.00	
Sally Eaton	91 Sandy Point Rd Fenelon Falls, ON K0M1N0	2022/08/04	1,200.00	
Wayne McMullen	RR 1 Fenelon Falls, ON K0M1N0	2022/08/05	1,000.00	
Doug Gray	8 McLeod Estate Ct. Fenelon Falls, ON K0M1N0	2022/08/08	1,200.00	
Chris Appleton	Sandy Point Rd Sturgeon Point, ON K0M1N0	2022/08/08	200.00	
Jim Armstrong	2 Cedar Point Rd Cameron, ON K0M1G0	2022/08/11	400.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
John Seymour	48 Deane St. Fenelon Falls, ON K0M1N0	2022/08/11	200.00	
John Graham Webster	#4 Jerome Park Dr., Dundas, ON L9H 6H2	2022/08/11	1,200.00	
Francis Donahue	78 Fishligh Dr. Toronto, ON M1N1H3	2022/08/11	1,200.00	
Brian & Bonnie Armstrong	16 Princess St Fenelon Falls, ON K0M1N0	2022/08/15	1,000.00	
Duncan Gibson	42 Deane St Fenelon Falls, ON K0M1N0	2022/08/22	1,000.00	
Marion Strangway	3 Roman Ranch Cameron, ON K0m1G0	2022/09/05	1,200.00	
Peter Petrosoniak	65 Angeline St. N Lindsay, ON K9V5B7	2022/09/05	800.00	
Phil Robertson	89 Forest Ave. Sturgeon Point, ON K0M1N0	2022/09/05	500.00	
Steve Strangway	3 Roman Ranch Cameron, ON K0m1G0	2022/09/05	1,200.00	
Irene Hofbauer	2231 Britannia Rd. Burlington, ON L7P 0E8	2022/09/06	1,200.00	
Patrick Hofbauer	2231 Britannia Rd. Burlington, ON L7P 0E8	2022/09/06	1,200.00	
Hail Tan	22 Sugarbush Trail Fenelon Falls, ON K0M1N0	2022/09/19	250.00	
Mike & Cathy Puffer	12 Walker Rd Lindsay, ON K9V5Z8	2022/09/20	250.00	
William Stefler	9 Nordale Ct. Lindsay, ON K9V5B7	2022/09/26	125.00	
CIBC -cash back	37 Colborne St. Fenelon Falls, ON K0M1N0	2022/10/04	400.00	400.00
G Robert Fraser	102 Sugarbush Trail Fenelon Falls, ON K0M1N0	2022/10/07	500.00	
S Michael Brooks	Grove Road Fenelon Falls, ON K0M1N0	2022/10/12	200.00	
Zara Allana	115 - 35 Brian Peck Cr Toronto, ON M4G0A5	2022/10/21	500.00	
Mandeep & Tijinder Batoo	7169 Upton Cres Mississauga, ON L5N7L6	2022/10/21	500.00	
Mustaque Lalani	115 - 35 Brian Peck Cr Toronto, ON M4G0A5	2022/10/21	750.00	
Total			28,675.00	

☐ 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.)

[illegible]

☐ Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor

\$ 28,675.00 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)

\$ 0

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)

\$ 0

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)

\$ 0

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)

\$ 0

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

Municipality

City of Kawartha Lake

Date (yyyy/mm/dd)

Contact Information

Last Name or Single Name

Ellis

Given Name(s)

Erik

Licence Number

1-115614

Address

Suite/Unit Number

Street Number

237

Street Name

Kent Street West

Municipality

Lindsay

Province

ON

Postal Code

K9V 2Z3

Telephone Number

705-324-5031

Email Address

eellis@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.

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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 Doug Elmslie (the "candidate"), which comprises the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 2, 2022 to January 3, 2023 (relating to the election held on October 24, 2022), 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, 2022 to January 3, 2023 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.

ASSURANCE • TAX • ADVISORY

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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.

Baker Tilly KDN LLP

Chartered Professional Accountants
Licensed Public Accountants

Lindsay, Ontario
March 27, 2023