

**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	to	YYYY	MM	DD
	2 0 1 8	0 7	1 6		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

Harding

Given Name(s)

Phil

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Township of Muskoka Lakes

Spending Limit - General

\$ 21,739.00


Spending Limit - Parties and Other Expressions of Appreciation

\$ 2173.92

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



Box B: Declaration

I, Phil Harding, 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

2018/12/19

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
2019/03/20	4:00pm		

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. _____	+ \$	_____
Total Expenses not subject to spending limits	= \$	_____ C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 21,634.38 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	<u>-14.38</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	_____	D2
Total (D1 – D2)	= \$	<u>-14.38</u>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	_____	
Surplus (or deficit) for the campaign	= \$	<u>-14.38</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	+ \$	
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).	+ \$	
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).	+ \$	21,620.00
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)	= \$	21,620.00 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
Per attached List	See attached list		20,970.00	
Total			20,970.00	

Additional information is listed on separate supplementary attachment

	Address	Donation Date	
Burgess Brad	PO Box 147, 1010 Burns Street, Bala, ON P0C1A0	20-Aug-18	\$ 220
Claxton Jason	2906-183 WELLINGTON ST. W.	20-Aug-18	\$ 1,200
Green Lisa	133 Mildenhall Road, Toronto ON, M4N 3H4	20-Aug-18	\$ 1,200
Roos Bridgette	43 Edenbridge Dr. Etobicoke, ON M9A3E8	20-Aug-18	\$ 1,200
Bosomworth Robert	4-118 Bedford Rd Tornto M5r2k2	22-Aug-18	\$ 300
Garratt Philip	PO Box 68, Port Carling, ON P0B 1J0	22-Aug-18	\$ 1,000
Faught George	2662 Bloor St West, Suite 1004, Toronto, On, M8X 2Z7	23-Aug-18	\$ 250
Rogers Edward	135 Dunvegan Road, Toronto, ON, M4V 2R2	23-Aug-18	\$ 500
Munro Laurie	148 Hanna Rd, Toronto, ON M4G 3N7	27-Aug-18	\$ 300
Cowan Susan	15 Leuty Avenue, Toronto, ON M4E 2R2	31-Aug-18	\$ 500
McConnell Martin	60 St Leonard Ave, Toronto ON, M4N1K3	31-Aug-18	\$ 1,000
Nash Rob	986 Line 5, Niagara-on-the-Lake, L0S1J0	31-Aug-18	\$ 100
Niblett Stephen	26 Tobin island box 119Windermere ON P0B 1P0	31-Aug-18	\$ 500
Purves Robert	2705-2045 Lake Shore Blvd W Toronto M8V2Z6	31-Aug-18	\$ 300
Carmichael Frances	13 Admiral Road, Toronto M5R 2L4	03-Sep-18	\$ 200
Leak Robert	#1017-98 Lillian St., Toronto M4S 0A5	03-Sep-18	\$ 250
Hood Ken	15 Chestnut Park Rd, Toronto, Ontario , M4W1W4	08-Sep-18	\$ 1,200
Lang Karen	133 hazelton Ave. #703 Toronto M5R 0A6	08-Sep-18	\$ 1,200
McConnell Rob	1291 - Unit 4 Royal York Rd. Toronto ON, M9A5E6	08-Sep-18	\$ 350
Sullivan Dan	65 Chestnut Park Road, Toronto M4W 1W7	08-Sep-18	\$ 250
Young Gord	20 Farnham Avenue, Toronto, ON M4V 1H4	08-Sep-18	\$ 250
Clark Doug	221 Carisbrooke Road East, North Vancouver BC V7N 4E8	13-Sep-18	\$ 1,200
Hogarth Chris	1031 Pinewood Ave, Oakville, On L6J 2A2	13-Sep-18	\$ 1,200
White James	227 Kytton Blvd., Toronto M4R 1L6	13-Sep-18	\$ 1,200
Bosomworth John	265 R60 Tobin Island, Port Carling, ON, P0B 1J0	17-Sep-18	\$ 250
Hogarth Geoff	C/O Pioneer Group, 5500-1004 North Service Road, Burlingto	17-Sep-18	\$ 1,200
Patterson Catherine	2 Old Mill Drive, PH8, Toronto, ON M6S 0A2	17-Sep-18	\$ 100
Seagram Edward	10 Victor Ave, Toronto M4K 1A8	17-Sep-18	\$ 200
Benson Bill	31 Sandringham Ave, Toronto	25-Sep-18	\$ 500
Angus Arthur	11 Balmoral Avenue Toronto, ON M4V 1J5	06-Oct-18	\$ 500
Wood Anita	110 Bloor Street West, Unit 1905, Toronto, Ontario M5S 2W7	06-Oct-18	\$ 250
Little Paul	1905-108 9th Avenue SW, Calgary AB T2P 0S9	06-Oct-18	\$ 500
Lang Don	133 hazelton Ave. #703 Toronto M5R 0A6	18-Dec-18	\$ 1,000
Richards Paul	2378 BAYVIEW AVE, Toronto Ontario M2L 1A1	18-Dec-18	\$ 500
Vaughan Alan	502-2170 Marine Drive, Oakville, ON. L6L 5V1.	18-Dec-18	\$ 100
Total Cash Donations			\$ 20,970
Maximum Allowed			\$ 21,739
Difference			(\$769)

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

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	Total			

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)

	\$ _____	2A	
Number of tickets sold	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, CA & Licensed Public Accountant

Municipality

Township of Muskoka Lakes

Date (yyyy/mm/dd)

2019/03/19

Contact Information

Last Name or Single Name

Burgess

Given Name(s)

John Bradley

Licence Number

1-21346

Address

Suite/Unit No.

Box147

Street No.

1010

Street Name

Burns St.

Municipality

Bala

Province

Ontario

Postal Code

P0C 1A0

Telephone No. (including area code)

705 762-4422

Email Address

bradburgessca@gmail.com

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.

BRAD BURGESS CHARTERED PROFESSIONAL ACCOUNTANT

1010 BURNS STREET

Bala, Ontario P0C1A0

Tel: 705-762-4422 Fax: 705-762-4322

Independent Auditor's Report

To: Phil Harding (the Candidate) and the Clerk of The Township of Muskoka Lakes

I have audited the accompanying Form 4 Financial Statement Return and related schedules of the Phil Harding Mayoral Campaign 2018 for the period July 16, 2018 to December 31, 2018. These financial statements have been prepared to comply with the financial reporting provisions of the Municipal Act, 1966 and guidelines issued by the Ministry of Municipal Affairs and Housing.

The Candidates Responsibility for the Financial Statements

The Candidate is responsible for the preparation of the Form 4 Financial Statement Return in accordance with the financial reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs and Housing, and for such internal control as the candidate determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's judgement, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the candidate's preparation of the Form 4 Financial Statement Return 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 controls. 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 Form 4 Financial Statement Return.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of a campaign, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the candidate's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenues, expenses, assets, liabilities or surplus.

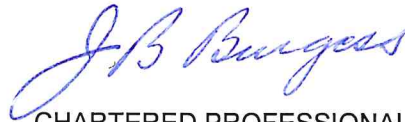
Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Form 4 Financial Statement Return of the Candidate presents fairly, in all material respects, the results of the Campaign's operations for the period July 16, 2018 to December 31, 2018 in accordance with the reporting provisions of the Municipal Elections Act, 1996 and guidance issued by the Ministry of Municipal Affairs and Housing.

Basis of Accounting and Restriction on Use

The Form 4 Financial Statement Return is prepared to assist the candidate to meet the requirements of the Municipal Elections Act, 1996. As a result, the Form 4 Financial Statement Return may not be suitable for another purpose. My report is intended solely for the Candidate and the Clerk of the Municipality and should not be used by parties other than the Candidate or the Clerk.

Bala, Ontario
March 19, 2019



CHARTERED PROFESSIONAL ACCOUNTANT
LICENSED PUBLIC ACCOUNTANT