

**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 6	2 4

 to 

YYYY	MM	DD
2 0 2 2	1 2	3 1

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  
RITSMA

Given Name(s)  
MARTIN

Office for Which the Candidate Sought Election  
MAYOR

Ward Name or Number (if any)

Municipality  
CITY OF STRATFORD

Spending Limit

General  
\$29,996.10

Parties and Other Expressions of Appreciation  
\$2,999.61

Contribution Limit

Contributions from Candidate and Spouse  
\$12,793.20

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

**Box B: Declaration**



I, MARTIN RITSMA, 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

2023/03/27

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
2023/03/28	12:05p.m.		

## 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)	+ \$ 29,027.31	see Note *
Revenue from items \$25 or less	+ \$	
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.	+ \$	
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$ 29,027.31</b>	<b>C1</b>

### 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)	\$	see Note *
Advertising	\$ 19,118.02	
Brochures/flyers	\$ 2,741.58	
Signs (including sign deposit)	\$ 4,819.45	
Meetings hosted	\$ 57.50	
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	\$ 45.42	
Interest charged on loan until voting day	\$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	
<b>Total Expenses subject to general spending limit</b>	<b>\$ 26,781.97</b>	<b>C2</b>

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

1. APPRECIATION PARTY	+ \$ 1,552.34
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

**Total Expenses subject to spending limit for parties and other expressions of appreciation** **\$ 1,552.34 C3**

**3. Expenses not subject to spending limits**

Accounting and audit	\$	678.00	
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	\$	15.00	
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** **\$ 693.00 C4**

**Total Campaign Expenses (C2 + C3 + C4)** **= \$ 29,027.31 C5**

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

Excess (deficiency) of income over expenses  
(Income minus Total Expenses) (C1 – C5) **+ \$ \_\_\_\_\_ 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 **= \$ \_\_\_\_\_ 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	+	\$	9,627.31	
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).				
		\$		
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).				
		\$	19,400.00	see Note *
<b>Less:</b> Ineligible contributions paid or payable to the contributor				
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>\$</b>	<b>29,027.31</b>	<b>1A</b>

## 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 (\$)
<b>Total</b>		

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 (\$)
<b>Total</b>				

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

## Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse





## 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)

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

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**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

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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

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Municipality STRATFORD	Date (yyyy/mm/dd) 2023/03/27
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**Contact Information**

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Last Name or Single Name EIDT	Given Name(s) LYNN	Licence Number 3-30037
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## Address

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Suite/Unit Number	Street Number 125	Street Name ONTARIO STREET
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Municipality STRATFORD	Province ONTARIO	Postal Code N5A 3H1
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Telephone Number 519-271-7581	Email Address LEIDT@FAMMEANDCO.ON.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

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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.

## Table 3

### Monetary Contributions from Individuals other than Candidate or Spouse

Name	Address				Date	Amount
Peter Maranger	106-235 John St N	Stratford	ON	N5A 0H9	06/27/2022	\$10.00
Peter Maranger	106-235 John St N	Stratford	ON	N5A 0H9	06/28/2022	\$1,190.00
Eleanor Barbara Vallis	57 James St	Stratford	ON	N5A5H9	07/12/2022	\$500.00
Donald McDougall	39 Haig St	Stratford	ON	N5A 5J4	07/12/2022	\$1,200.00
Declan Kelly	195 Water St	Stratford	ON	N5A 3C6	07/12/2022	\$500.00
Rick Orr	35 Sir Adam Beck Rd	Stratford	ON	N5A 8B8	07/12/2022	\$500.00
Jeff Carruthers	141 Norman St	Stratford	ON	N5A 5S1	07/13/2022	\$600.00
Jeff Orr	3650 Perth South Line 26	Stratford R2	ON	N5A 6S3	07/13/2022	\$500.00
Mike Vancea	193 Boyce St	Sebringville	ON	N0K 1X0	07/20/2022	\$1,000.00
Franklin Famme	106 Abraham Dr	Stratford	ON	N5A 8B1	07/20/2022	\$400.00
Steve Dekok	300 O'Loane Ave	Stratford	ON	N5A 6S4	07/20/2022	\$1,000.00
Andrew Phillips	3470 Road 160	Mitchell R2	ON	N0K 1N0	07/20/2022	\$1,200.00
Lori Belanger	54 Elizabeth St	Stratford	ON	N5A 4Z2	07/22/2022	\$1,000.00
Robbin Hewitt	125 Ballantyne Ave	Stratford	ON	N5A 3A8	07/22/2022	\$500.00
Peter Moreton	234 Huntingdon Ave	Stratford	ON	N5A 6P6	07/22/2022	\$300.00
Kevin Core	3785 Line 20 RR1	St Pauls	ON	N0K 1V0	07/25/2022	\$150.00
Lisa Hyde	69 Hillcrest Dr	Stratford	ON	N5A 5J2	07/25/2022	\$1,200.00
John Wilkinson	95 Glendon Rd	Stratford	ON	N5A 5B2	07/25/2022	\$500.00
Breen Bentley	59 Little Thames Pl	Stratford	ON	N4Z 1H1	07/29/2022	\$500.00
Andy Vivian	107 Franklin Dr	Stratford	ON	N5A 6R1	08/04/2022	\$1,000.00
Timothy MacDonald	11 Hamilton St	Stratford	ON	N5A 4Y9	08/08/2022	\$250.00
Gary Van Bakel	4569 Nuhn Dr	Sebringville	ON	N0K 1X0	08/08/2022	\$1,000.00
Breen Bentley	59 Little Thames Pl	Stratford	ON	N4Z 1H1	08/10/2022	\$200.00
Jeff Iacobellis	110 Waddell St	Stratford	ON	N5A6K4	08/15/2022	\$500.00
Tom Hamza	217 Water St	Stratford	ON	N5A3C7	08/17/2022	\$200.00
Marc Johnstone	62 Avon St	Stratford	ON	N5A 5N4	08/18/2022	\$500.00
Hugh McDonald	45 Gregory Cres	Stratford	ON	N5A 8A5	08/18/2022	\$150.00
Wayne Young	151 Whitelock St	Stratford	ON	N5A 1T2	08/18/2022	\$500.00
Christopher Teahen	136 Devon St	Stratford	ON	N5A 2Z3	08/18/2022	\$400.00
Steven Rae	3-5 George St	Stratford	ON	N5A 1A6	08/19/2022	\$300.00
Timothy Culliton	48 Windemere Cres	Stratford	ON	N5A 6A7	08/24/2022	\$100.00
Tom Clifford	829 O'Loane Ave	Stratford	ON	N5A 6S6	08/25/2022	\$250.00
James Hurley	61 Daly Ave	Stratford	ON	N5A 1B7	09/02/2022	\$100.00
Brenda Lester	164 John St S	Stratford	ON	N5A 2Z1	09/02/2022	\$800.00
Graham Bunting	153 Mornington St	Stratford	ON	N5A 5G2	09/09/2022	\$100.00
Stephen Fisher	148 Neal Ave	Stratford	ON	N5A 5A8	09/15/2022	\$50.00
Robert Gordon	429 Britannia St	Stratford	ON	N5A 6A1	09/16/2022	\$100.00
Shane Restall	75 Mowat St	Stratford	ON	N5A 2B8	09/21/2022	\$150.00
						<u>\$19,400.00</u>



FRANKLIN H. FAMME, BBA, CMgr, CPA, CA  
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## INDEPENDENT AUDITORS' REPORT

To: Martin Ritsma, Candidate for Mayor in the City of Stratford  
and to the Clerk in the City of Stratford

### Qualified Opinion

We have audited the accompanying financial statements (Form 4), including the statement of campaign income and expenses and calculation of surplus or deficit including related schedules, of Martin Ritsma candidate for Mayor in the City of Stratford, relating to the Municipal election held on October 24, 2022, for the campaign period from June 24, 2022 to December 31, 2022 in accordance with the financial reporting provisions of section 88, Municipal Election Act, 1996.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Martin Ritsma for the campaign period from June 24, 2022 to December 31, 2022 in accordance with the financial reporting provisions of section 88, Municipal Election Act, 1996.

### Basis for Qualified Opinion

Due to the inherent risk of the transactions of an 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 records of Martin Ritsma campaign and in accordance with the accounting procedures established by the Municipal Elections Act, 1996. We were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit, for the campaign period from June 24, 2022 to December 31, 2022.

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

## **INDEPENDENT AUDITORS' REPORT - continued**

### **Basis for Accounting**

Without modifying our qualified opinion, we draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act, 1996, and as a result, the financial statements may not be suitable for another purpose.

### **Responsibilities of Candidate and Those Charged with Governance for the Financial Statement**

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with financial reporting provision of the Municipal Election 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.

### **Auditors' Responsibility 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 auditors' 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:

- (a) Identify and assess the risks of material misstatement of these 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.
- (b) 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 Candidate's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by candidate.
- (d) Evaluate the overall presentation, structure and content of these financial statements, including the disclosures and whether these financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## INDEPENDENT AUDITORS' REPORT - continued

We communicate with those charged with governance 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.



Professional Corporation

Chartered Professional Accountants

*Authorized to practise public accounting by*

*the Chartered Professional Accountants of Ontario*

Stratford, Ontario

March 27, 2023