

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 7	2 0

 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
Gardiner

Given Name(s)
Gary

Office for which the candidate sought election
Mayor

Ward name or no. (if any)

Municipality
North Bay

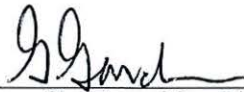
Spending Limit - General
\$ 39,181.20

Spending Limit - Parties and Other Expressions of Appreciation
\$ 3,918.12

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

Box B: Declaration


I, Gary Gardiner, 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

Mar 13/19

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 103/13	4:09 pm		KMcDsaac

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)	+ \$	27,010.00
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. _____	+ \$	_____
Total Campaign Income (Do not include loan)	= \$	27,010.00 c1

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)	+ \$	0
Advertising	+ \$	13,663.26
Brochures/flyers	+ \$	1,732.20
Signs (including sign deposit)	+ \$	6,861.76
Meetings hosted	+ \$	1,207.07
Office expenses incurred until voting day	+ \$	1,052.38
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	67.56
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to general spending limit	= \$	24,584.23 c2

EXPENSES

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

1. Function at the Moose Cookhouse on October 25, 2018	+ \$	1,909.37
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	1,909.37 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	479.20	
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	+ \$	37.20	
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	= \$	516.40	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 27,010.00 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 – D2)	= \$	0	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	0	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.

Additional information is listed on separate supplementary attachment

Total

21,150.00

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	Address	City	Postal Code	Date	Amount
Garry Merkley	1275 Gorman St.	North Bay, ON	P1B 2Y2	21-Jul-18	1,200.00
Joanne Casey	1236 Gorman St.	North Bay, ON	P1B 2Y1	30-Jul-18	200.00
Lou Brisson	104 Willingdon Dr.	North Bay, ON	P1C 1E9	31-Jul-18	500.00
Dave tho	120 Lee Ave.	North Bay, ON	P1A 2K2	1-Aug-18	200.00
George Stockfish	30 Vermont Cr.	North Bay, ON	P1C 1L5	2-Aug-18	500.00
Susan Merkley	1275 Gorman St.	North Bay, ON	P1B 2Y2	2-Aug-18	200.00
Cameron Hunter	27 Cherry Point Cr.	North Bay, ON	P1A 4E4	3-Aug-18	1,200.00
David Linkie	630 Main St. South	Callander, ON	POH 1H0	4-Aug-18	200.00
Michael Poeta	937 Premier Rd.	North Bay, ON	P1A 2H7	9-Aug-18	200.00
Peter Legate	1036 Copeland St.	North Bay, ON	P1B 3E5	13-Aug-18	1,200.00
David Boissonneault	700 Riverbend Rd.	North Bay, ON	P1B 8Z4	13-Aug-18	500.00
Anton Carter	179 Justin St.	North Bay, ON	P1B 5J8	21-Aug-18	200.00
Susan Merkley	1275 Gorman St.	North Bay, ON	P1B 2Y2	21-Aug-18	800.00
Jayne Stockfish Irwin	9 Canterbury Cr.	North Bay, ON	P1C 1K6	20-Aug-18	150.00
Richard Boissonneault	725 Birchwood Rd.	North Bay, ON	P1B 4T4	16-Aug-18	500.00
Elizabeth Fournier	2 Plumtree Place	North Bay, ON	P1A 3Y6	15-Aug-18	200.00
Florence Boody	27 Cherry Point Cr.	North Bay, ON	P1A 4E4	15-Aug-18	1,200.00
Ted McLean	1368 Gorman St.	North Bay, ON	P1B 2Y2	15-Aug-18	200.00
Irv Holliday	267 Laroque Rd.	North Bay, ON	P1B 8G3	21-Aug-18	200.00
Mark Shannon	878 Airport Rd.	North Bay, ON	P1C 1A2	22-Aug-18	200.00
Craig Harvey	214 Silver Lady Lane	North Bay, ON	P1B 8G4	23-Aug-18	200.00
David Mancini	415 Regal Rd.	North Bay, ON	P1B 8G4	24-Aug-18	1,000.00
Kim Reynolds	1274 Gorman St.	North Bay, ON	P1B 2Y1	28-Aug-18	500.00
Robert Cheany	690 Reynolds St.	North Bay, ON	P1B 5C2	29-Aug-18	500.00
Bryan Wolfe	1136 Cassells St.	North Bay, ON	P1B 4B2	30-Aug-18	500.00
Mark Gleason	1240 Gorman St.	North Bay, ON	P1B 2Y1	31-Aug-18	500.00
Ray Irwin	8 Canterbury Cr.	North Bay, ON	P1C 1K6	4-Sep-18	1,000.00
Anthony Fava	777 Yellek Trail	North Bay, ON	P1B 9G5	6-Sep-18	500.00
Peter Rooney	770 McLaren St.	North Bay, ON	P1B 3L8	6-Sep-18	250.00
Craig Dellandrea	126 Wallace Heights Dr.	North Bay, ON	P1C 1E6	7-Sep-18	300.00
Robert Wood	441 Willam St.	North Bay, ON	P1B 1X6	7-Sep-18	200.00
John Parks	14 Cherry Blossom Lane	Thornhill, ON	L3T 3B9	10-Sep-18	1,000.00
Susan Merkley	1275 Gorman St.	North Bay, ON	P1B 2Y2	10-Sep-18	200.00
Dan Burke	689 Durrill St.	North Bay, ON	P1B 4H9	20-Sep-18	400.00
Lloyd Burke	502-533 Lakeshore Dr.	North Bay, ON	P1A 2E5	20-Aug-18	200.00
Jim Kolios	169 Campbell Ave	North Bay, ON	P1A 1W2	15-Oct-18	300.00
Ken Ferron	1465 Beechwood Rd.	North Bay, ON	P1B 4P7	28-Sep-18	150.00
Paniote Katsiapis	260 Pinewood Park Dr.	North Bay, ON	P1B 8Z4	5-Oct-18	500.00
Candice Savard	395 Carmichael Dr.	North Bay, ON	P1B 8G2	20-Oct-18	500.00
Dana Tremblay	851 Lakeshore Dr.	North Bay, ON	P1A 2G7	31-Oct-18	550.00
Kim Reynolds	1274 Gorman St.	North Bay, ON	P1B 2Y1	20-Oct-18	500.00
Bryan Wolfe	1138 Cassells St.	North Bay, ON	P1B 4B2	18-Oct-18	250.00
Craig Dellandrea	126 Wallace Heights Dr.	North Bay, ON	P1C 1E6	19-Oct-18	400.00
Ellen Novak	14 Cherry Blossom Lane	Thornhill, ON	L3T 3B9	20-Oct-18	1,000.00
Total Campaign Contributions greater than \$100					21,150.00

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

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) **\$ 21,150.00 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 \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
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	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 \$

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)

Number of tickets sold

\$ _____ 2A
X _____ 2B

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

= \$ 0

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

Chartered Professional Accountant

Municipality

North Bay

Date (yyyy/mm/dd)

Contact Information

Last Name or Single Name

Decaire

Given Name(s)

Dean

Licence Number

1-17908

Address

Suite/Unit No.

301

Street No.

101

Street Name

McIntyre Street West

Municipality

North Bay

Province

Ontario

Postal Code

P1B 2Y5

Telephone No. (including area code)

705 495-2000

Email Address

ddecaire@bdo.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



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BDO Canada LLP
101 McIntyre Street W
Suite 301
North Bay ON P1B 2Y5 Canada

Independent Auditor's Report

To Karen McIsaac, City Clerk & Returning Officer, City of North Bay

Qualified Opinion

We have audited the Financial Statement - Auditor's Report Form 4 (the Financial Statement) of Gary Gardiner (the Candidate), which comprises the Statement of Campaign Period Income and Expenses and Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from July 20, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying Financial Statement of the Candidate for the period from July 20, 2018 to December 31, 2018 (relating to the election held on October 22, 2018) is prepared, in all material respects, in accordance with Section 88 of the Municipal Elections Act, 1996 (the Act).

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. Therefore, we were not able to determine whether any adjustments might be necessary to income and expenses and surplus.

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 Statement* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the Financial Statement 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 opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The Financial Statement is prepared to assist the Candidate to meet the requirements of the Act referred to above. As a result, the Financial Statement may not be suitable for another purpose. Our report is intended solely for the Candidate and Karen McIsaac, City Clerk & Returning Officer, City of North Bay and should not be distributed to or used by parties other than the Candidate and Karen McIsaac, City Clerk & Returning Officer, City of North Bay. Our opinion is not modified in this manner.

Responsibilities of the Candidate for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 the Financial Statement.

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:

- Identify and assess the risks of material misstatement of the Financial Statement, 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 controls.
- Obtain an understanding of internal controls 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 the Candidate's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.

 BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

101 McIntyre St West
Suite 301
North Bay, ON P1B 2Y5

March 11, 2019