

**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	3 1

 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

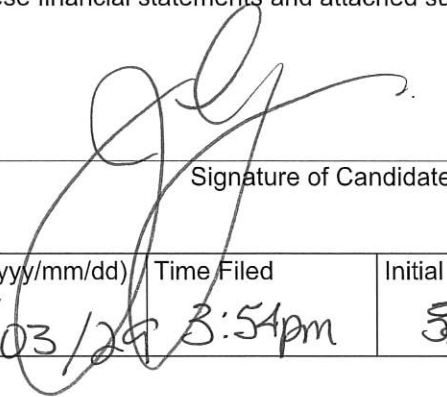
**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot		
Last Name or Single Name <b>Lowery</b>	Given Name(s) <b>James</b>	
Office for Which the Candidate Sought Election <b>City Council</b>	Ward Name or Number (if any)	
Municipality <b>North Bay</b>		
Spending Limit General <b>\$40,126.25</b>	Parties and Other Expressions of Appreciation <b>\$4,012.63</b>	Contribution Limit Contributions from Candidate and Spouse <b>\$13,263.00</b>

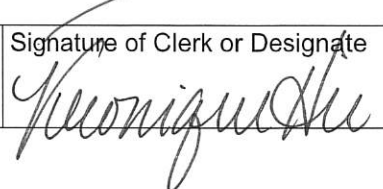
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, **James Lowery**, 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

**2023/03/29**  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <b>2023/03/29</b>	Time Filed <b>3:54pm</b>	Initial of Candidate or Agent (if filed in person) <b>JL</b>	Signature of Clerk or Designate 
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## 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)	+ \$	<u>12,248.83</u>	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>= \$ <u>12,248.83</u> 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	+ \$	<u>5,133.79</u>	
Brochures/flyers	+ \$	<u>189.00</u>	
Signs (including sign deposit)	+ \$	<u>5,186.97</u>	
Meetings hosted	+ \$	<u>1,381.50</u>	
Office expenses incurred until voting day	+ \$	_____	
Phone and/or internet expenses incurred until voting day	+ \$	<u>169.50</u>	
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. <u>Insurance</u>	+ \$	<u>196.56</u>	
2. _____	+ \$	_____	
3. _____	+ \$	_____	
4. _____	+ \$	_____	
5. _____	+ \$	_____	
6. _____	+ \$	_____	
<b>Total Expenses subject to general spending limit</b>			<b>= \$ <u>12,257.32</u> C2</b>

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

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

**Total Expenses subject to spending limit for parties and other expressions of appreciation** = \$ \_\_\_\_\_ **C3**

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

Accounting and audit		+ \$	<u>1,500.00</u>	
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		+ \$	_____	
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** = \$ 1,500.00 **C4**

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **13,757.32** **C5**

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

Excess (deficiency) of income over expenses  
(Income minus Total Expenses) (C1 – C5) + \$ -1,508.49 **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 = \$ -1,508.49 **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	+ \$	735.80	
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).	+ \$	13,013.03	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	– \$	1,500.00	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>12,248.83</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

**Table 3: Monetary contributions from individuals other than candidate or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Ted Thomson	441 Surrey Drive, North Bay, P1C 0A1	2022/06/07	1,200.00	
Sharon Thomson	441 Surrey Drive, North Bay, P1C 0A1	2022/06/07	1,200.00	1,200.00
Dean Decaire	30 Laundon Lane, Corbeil, P0H 1K0	2022/06/15	1,200.00	
Janet Stockton	4438 Queen St East, Toronto, M5A 1T6	2022/06/15	1,200.00	
Jessie Orlando	309-161 Lindsay Street, North Bay, P1B 8P6	2022/08/24	100.00	
Michelle Seguin	395 Carmichael Drive, North Bay, P1B 8G2	2022/09/21	250.00	
Sandro Orlando	63 Janey Avenue, North Bay, P1C 1M9	2022/09/27	250.00	
Jimmy Kolios	169 Campbell Avenue, North Bay, P1A 1W2	2022/09/27	1,000.00	
Yannick Benoit	11 Mapleridge Drive, Noerth Bay, P1C 0B5	2022/10/24	500.00	
Carlos Carvalho	208 Blair Street, North Bay, P1C 0B5	2022/12/22	750.00	
Maria Carvalho	208 Blair Street, North Bay, P1C 0B5	2022/12/22	750.00	300.00
Chris Mayne	45 Campbell Avenue, North Bay, P1A 1V5	2022/08/25	200.00	
Carla Ammerata	140 Sage Road, North Bay, ON P1A 3A4	2022/08/25	500.00	
Donald Gracey	8 Hunt Club Court, Thornhill, L3T	2022/09/02	500.00	
John D'Agostino	5145 Hwy 63 East, North Bay, P1B 8G4	2022/08/25	1,200.00	
Brent Giroux	19 Pollard Avenue, North Bay, P1A 1Z4	2022/08/05	100.00	
Robert Fry	310 Silver Lady Lane North, North Bay, P1B 384	2022/10/05	199.00	
Paul Lechlitner	138 Silver Lady Lane, North Bay, ON, P1B 8G4	2022/09/02	750.00	
John Lechlitner	P.O. Box 1017, North Bay, P1B 9K3	2022/09/02	750.00	
<b>Total</b>			<b>12,599.00</b>	

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.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
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Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Anita Brisson	37 Vermont Crescent, North Bay, P1C 1M9	Purchase of t-shirts for campaign	2022/07/20	414.03
<b>Total</b>				<b>414.03</b>

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

**Total for Part III – Contributions exceeding \$100 per contributor**  
**(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)**      \$ 13,013.03 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)** = \$ \_\_\_\_\_

#### 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

**BDO Canada LLP, Licensed Public Accountants**

Municipality <b>North Bay</b>	Date (yyyy/mm/dd) <b>2023/03/29</b>
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**Contact Information**

Last Name or Single Name <b>Dcaire</b>	Given Name(s) <b>Dean</b>	Licence Number <b>1-17908</b>
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## Address

Suite/Unit Number <b>301</b>	Street Number <b>101</b>	Street Name <b>McIntyre Street West</b>
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Municipality <b>North Bay</b>	Province <b>Ontario</b>	Postal Code <b>P1B 2Y5</b>
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Telephone Number <b>705-495-2000</b>	Email Address <b>ddecare@bdo.ca</b>
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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.





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

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## Independent Auditor's Report

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To Karen Mclsaac, 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 James Lowery (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 May 31, 2022 to January 3, 2023 (relating to the election held on October 24, 2022), 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 May 31, 2022 to January 3, 2023 (relating to the election held on October 24, 2022) 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 Mclsaac, City Clerk & Returning Officer, City of North Bay and should not be distributed to or used by parties other than the Candidate and Karen Mclsaac, 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 control.
- 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 the Candidate's internal control.
- 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

North Bay, Ontario  
March 29, 2023