

**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 6

 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

Morocco

Given Name(s)

Joyce

Office for which the candidate sought election

Councillor

Ward name or no. (if any)

N/A

Municipality

City of Niagara Falls, Ontario

Spending Limit - General

\$ 56,738.65

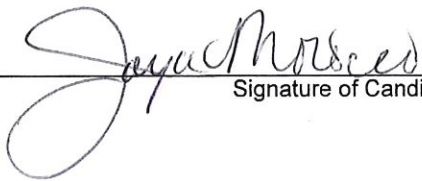
Spending Limit - Parties and Other Expressions of Appreciation

\$ 5,673.87

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

**Box B: Declaration**


I, Joyce Morocco, 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

2019/02/07

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
2019/02/08	3:00pm		

**Box C: Statement of Campaign Income and Expenses****LOAN**Name of bank or recognized lending institution N/A

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	18,258.28
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. _____	+ \$	_____
<b>Total Campaign Income (Do not include loan)</b>	<b>= \$</b>	<b>18,258.28 c1</b>

**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)	+ \$	598.50
Advertising	+ \$	12,492.99
Brochures/flyers	+ \$	2,021.78
Signs (including sign deposit)	+ \$	_____
Meetings hosted	+ \$	_____
Office expenses incurred until voting day	+ \$	252.00
Phone and/or internet expenses incurred until voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	_____
Bank charges incurred until voting day	+ \$	38.23
Interest charged on loan until voting day	+ \$	_____
Other (provide full details)		
1. _____	+ \$	_____
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to general spending limit</b>	<b>= \$</b>	<b>15,403.50 c2</b>

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

1. Appreciation party	+ \$	1,159.78
2. _____	+ \$	_____
3. _____	+ \$	_____
4. _____	+ \$	_____
5. _____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>	<b>= \$</b>	<b>1,159.78 c3</b>

**Expenses not subject to spending limits**

Accounting and audit	+ \$	1,695.00
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. _____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>	= \$	<b>1,695.00 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 18,258.28 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
<b>Total (D1 - D2)</b>	= \$	_____
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	_____
Surplus (or deficit) for the campaign	= \$	_____ 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 + \$ 1,159.78

Contributions in goods and services from candidate and spouse  
(include value listed in Table 3 and Table 4) + \$ 598.50

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). + \$ 16,500.00

**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) = \$ 18,258.28 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
See attached schedule			16,500.00	
<b>Total</b>			<b>16,500.00</b>	

Additional information is listed on separate supplementary attachment

**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				<b>Total</b>

**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)      \$ 16,500.00 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 \$

**JOYCE MOROCCO**

**2018 MUNICIPAL CAMPAIGN CONTRIBUTIONS, NIAGARA FALLS COUNCILLOR CANDIDATE**

Year	Month	Day	Name	Address	City	Postal Code	Amount
2018	August	9	Dino DiCenzo	P.O. Box 1012 Stn Main	Niagara Falls, ON	L2E 6W7	\$ 500.00 *
2018	August	15	Alfredo Costabile	RR 1, 1701 Thorold Townline Rd.	Niagara Falls, ON	L2E 6S5	1,000.00
2018	August	23	Joy Di Cosimo	6623 January Drive	Niagara Falls, ON	L2J 4I4	750.00
2018	August	27	Joseph DiCosimo	74 Melrose Drive	Niagara-on-the-Lake, ON	L0S 1J0	750.00
2018	August	27	Frank DiCosimo	14757 Niagara Parkway	Niagara-on-the-Lake, ON	L0S 1J0	750.00
2018	August	27	Anita Filippelli	3371 Matthews Drive	Niagara Falls, ON	L2H 2Z3	750.00
2018	August	29	Victor Menechella	6700 Fallsview Blvd.	Niagara Falls, ON	L2G 3W6	200.00
2018	August	29	Carmelo Menechella	4252 Front Street	Niagara Falls, ON	L2G 6G5	200.00
2018	August	29	Enrico Menechella	6700 Fallsview Blvd.	Niagara Falls, ON	L2G 3W6	200.00
2018	August	30	Anthony Lucisano	6708 Richard Crescent	Niagara Falls, ON	L2H 0A9	200.00
2018	September	10	Anthony Di Giacomo	6467 Rockcliffe Estates	Niagara Falls, ON	L2J 4K7	200.00
2018	September	13	Angelo Muraco	2122 Catharine Crescent	Niagara Falls, ON	L2J 4H1	300.00
2018	September	14	Dino DiCenzo	P.O. Box 1012 Stn Main	Niagara Falls, ON	L2E 6W7	700.00 †
2018	September	24	Xia Tian	1013 Tock Close	Milton, ON	L9T 8G8	1,200.00
2018	September	24	Zhiying Chang	9191 Tallgrass Avenue	Niagara Falls, ON	L2G 0A4	1,200.00
2018	September	24	Feng Shi	7373 Lionshead Avenue	Niagara Falls, ON	L2G 7S4	1,200.00
2018	October	1	Harry N. Oakes	4960 Clifton Hill, PO Box 60	Niagara Falls, ON	L2E 6S8	1,000.00
2018	October	2	Charles Burland	1601 York Road	Niagara-on-the-Lake, ON	L0S 1J0	250.00
2018	October	2	Stephanie Shao	9091 Niagara River Parkway	Niagara-on-the-Lake, ON	L2G 0N8	500.00
2018	October	3	Frank Lapenna	5631 Victoria Avenue	Niagara Falls, ON	L2G 3L5	400.00
2018	October	3	Mark Basciano	15 Brooklyn Court	St. Catharines, ON	L2N 7S6	750.00
2018	October	3	Jovo Mrkalj	8847 Kudlac Street	Niagara Falls, ON	L2JH 0C5	500.00
2018	October	9	Connie Zappitelli	5678 Dorchester Road	Niagara Falls, ON	L2G 5S3	250.00
2018	October	10	Joseph Candeloro	45 Kenmir Avenue	Niagara Falls, ON	L0S 1J1	300.00
2018	October	11	Navid Qureshi	3628 Matthews Drive	Niagara Falls, ON	L2H 2Z1	300.00
2018	October	12	Jiancheng Zhou	10 Mackay Drive	Richmond Hill, ON	L4C 6P1	750.00
2018	October	15	Anthony Candeloro	81 Main Street	St. Catharines, ON	L2N 4V1	300.00
2018	October	16	Michele Colaneri	767 Queenson Road	Niagara-on-the-Lake, ON	L0S 1J0	500.00
2018	October	16	Domenic Dilalla	3293 Saint George Avenue	Niagara Falls, ON	L2J 2P5	300.00
2018	October	16	Arduino Sorge	8087 Beaver Glen Drive	Niagara Falls, ON	L2H 3K5	300.00
							<b>16,500.00</b>

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

**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 \$
Sign	2010/08/27	Lakeside Graphics	150	598.50
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				<b>Total</b>
				<b>598.50</b>

**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 N/A

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

\$ _____	<b>2A</b>	
X _____	<b>2B</b>	
		= \$ _____

**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

Chartered Professional Accountant, Chartered Accountant

Municipality

Niagara Falls, Ontario

Date (yyyy/mm/dd)

2019/02/07

**Contact Information**

Last Name or Single Name

Haskin

Given Name(s)

A. William

Licence Number

1-8564

Address

Suite/Unit No.

14

Street No.

3531

Street Name

Portage Road

Municipality

Niagara Falls

Province

Ontario

Postal Code

L2J 2K5

Telephone No. (including area code)

905 356-7782

Email Address

haskinca@vaxxine.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.

**Haskin CPA, CA**

**JOYCE MOROCCO 2018 MUNICIPAL ELECTION CAMPAIGN**

## **INDEPENDENT AUDITOR'S REPORT**

To Joyce Morocco for submission to the clerk with whom your nomination was filed, in accordance with section 78 of the *Municipal Elections Act, 1996*.

I have audited the accompanying Financial Statement – Auditor's Report Candidate - Form 4 (the "Statement") of the Joyce Morocco 2018 Municipal Election Campaign for the period of July 26, 2018 to December 31, 2018.

The Statement has been prepared by the candidate based on the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

### ***The Candidate's Responsibility for the Statement***

The candidate is responsible for the preparation of the Statement in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing and for such internal controls as the candidate determines necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on the Statement 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 whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Statement 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 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 Statement.

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

***Basis for Qualified Opinion***

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

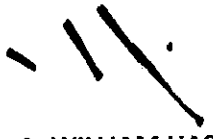
***Qualified Opinion***

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the Financial Statement – Auditor's Report Candidate - Form 4 of the Joyce Morocco 2018 Municipal Election Campaign for the period July 26, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the *Municipal Elections Act, 1996* and in the prescribed form issued by the Ministry of Municipal Affairs and Housing.

***Basis of Accounting***

Without modifying my opinion, I draw attention to the fact that the Statement has been prepared in accordance with the accounting treatment described by Section 78 of the *Municipal Elections Act, 1996*. The Statement is prepared to assist the candidate to meet the requirements of Section 78 of the *Municipal Elections Act, 1996*. As a result, the Statement may not be suitable for another purpose.

Niagara Falls, Ontario  
February 7, 2019



**A. WILLIAM HASKIN**  
Chartered Professional Accountant  
Chartered Accountant  
Licensed Public Accountant