

**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 8	1 9

 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 Moody		Given Name(s) Dan	
Office for Which the Candidate Sought Election City Councillor		Ward Name or Number (if any)	
Municipality Niagara Falls			
Spending Limit General \$63,275.15		Parties and Other Expressions of Appreciation \$6,327.51	Contribution Limit Contributions from Candidate and Spouse \$18,711.80

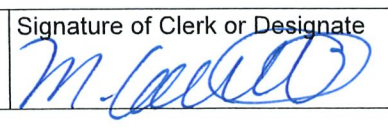
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Dan Moody, 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

30 March 2023  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/30</u>	Time Filed <u>4:35</u>	Initial of Candidate or Agent (if filed in person) <u>DM</u>	Signature of Clerk or Designate 
--	---------------------------	---	--

## 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)	+ \$	12,401.38
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. _____	+ \$	
6. _____	+ \$	

**Total Campaign Income (Do not include loan)**

**= \$ 12,401.38 C1**

### 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)	+ \$	
Advertising	+ \$	7,816.77
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	3,574.36
Meetings hosted	+ \$	
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	+ \$	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Bank charges	+ \$	20.72
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

**Total Expenses subject to general spending limit**

**= \$ 11,411.85 C2**

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

1. Party	+ \$	319.13
----------	------	--------

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>319.13 C3</b>

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

Accounting and audit	_____	+ \$	655.40
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	_____	+ \$	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.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>670.40 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ **12,401.38 C5**

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

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	_____	+ \$	_____	<b>D1</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			= \$	_____ <b>D2</b>

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	+	\$	101.38	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)				
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).			350.00	
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).			11,950.00	
<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>12,401.38</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 (\$)
See attached			11,950.00	
<b>Total</b>			<b>11,950.00</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 (\$)
<b>Total</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)**      \$ 11,950.00 1B

**DAN MOODY****CONTRIBUTIONS****2022 MUNICIPAL CAMPAIGN**

NAME	ADDRESS		DATE RECEIVED	AMOUNT
Teresa Costabile	6615 Lucia Drive	Niagara Falls, ON	2022-08-31	1,200.00
Sam Piccirillo	5574 McGrail Ave	Niagara Falls, ON	2022-09-01	500.00
Ron Joncas	1031 Niagara Parkway	Fort Erie, ON	2022-09-08	200.00
Steve Lalos	6750 Mountain Road	Niagara Falls, ON	2022-09-08	1,000.00
Peter Lalos	827 Charlotte	Niagarar-on-the-Lake, ON	2022-09-08	500.00
Jackie Campigotto	5734 Valley Way	Niagara Falls, ON	2022-09-10	1,000.00
Fred Audibert	6689 Jupiter Blvd	Niagara Falls, ON	2022-09-10	200.00
Mike Piccirillo	5574 McGrail Ave	Niagara Falls, ON	2022-09-13	400.00
James Susin	4385 Baker Road	Niagara Falls, ON	2022-09-14	300.00
John Mascia	2808 Neptune Cres	Niagara Falls, ON	2022-09-14	700.00
Rob Corbett	6748 January Drive	Niagara Falls, ON	2022-09-16	200.00
Angelo Butera	2078 York Road	St. Davids, ON	2022-09-19	1,200.00
Zhiying Chang	372 Hwy 7 East	Richmond Hill, ON	2022-09-19	500.00
Victor Menechella	6700 Fallsview Blvd	Niagara Falls, ON	2022-09-29	300.00
Carmen Menechella	6700 Fallsview Blvd	Niagara Falls, ON	2022-09-29	300.00
Anthony Menechella	4252 Front Street	Niagara Falls, ON	2022-09-29	300.00
Anthony Lucisano	6708 Richard Crescent	Niagara Falls, ON	2022-09-30	200.00
Pawel Fugiel	511 McDonald Rd	Oakville, ON	2022-10-08	1,000.00
Yinglin Xiao	93 Bridlewood	Whitby, ON	2022-10-04	650.00
Shao Fei Zhen	45 Hendricks Crescent	Richmond Hill, ON	2022-10-04	650.00
Gvo Yun Xie	45 Hendricks Crescent	Richmond Hill, ON	2022-10-04	650.00
				<u>11,950.00</u>

## 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)** = \$ \_\_\_\_\_

**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 Welland, Ontario	Date (yyyy/mm/dd) 2023/03/28
----------------------------------	---------------------------------

**Contact Information**

Last Name or Single Name Tisi	Given Name(s) Raymond	Licence Number 1-14530
----------------------------------	--------------------------	---------------------------

**Address**

Suite/Unit Number	Street Number 707	Street Name East Main Street
-------------------	----------------------	---------------------------------

Municipality Welland	Province Ontario	Postal Code L3B 3Y5
-------------------------	---------------------	------------------------

Telephone Number 905-788-2030	Email Address ray@rtisi.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

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.





## ***Auditor's Report – Financial Statements***

To Dan Moody:

I have audited the campaign period financial statements of Dan Moody, which comprise of the statement of the income and expenses for the campaign period from August 19, 2022 to December 31, 2022 and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the candidate based on the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act* and guidance issued by the City Clerk for the City of Niagara Falls.

### **Management's Responsibility for the Financial Statements**

The candidate is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act* and guidance issued by the City Clerk for the City of Niagara Falls and for such internal control as he 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 disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 organizations of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of income and expenses was limited to the amount recorded in the records of Dan Moody and I was not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period from August 19, 2022 to December 31, 2022.

### **Qualified Opinion**

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements presents fairly, in all material respects, the income and expenses of Dan Moody for the campaign period from August 19, 2022, 2022 to December 31, 2022 in accordance with the financial reporting provisions of Section 88.25 of the Ontario *Municipal Elections Act* and guidance issued by the City Clerk for the City of Niagara Falls.

### **Basis of Accounting**

Without modifying my opinion, I draw attention to the Notes to Financial Statements, which describe the basis of accounting. The financial statements are prepared to assist the candidate to meet the requirements of the Ontario *Municipal Elections Act* and guidance issued by the City Clerk for the City of Niagara Falls. As a result, the financial statements may not be suitable for another purpose.



Welland, Ontario  
March 28, 2023

R. TISI PROFESSIONAL CORPORATION  
Authorized to practise public accounting by the  
Chartered Professional Accountants of Ontario

## ***Notes to Financial Statements and Schedules***

For the campaign period from: May 2, 2022 to: October 24, 2022

### **Notes to Financial Statements**

These financial statements have been prepared in accordance with the financial reporting provisions of section 88.25 of the Ontario *Municipal Elections Act* and guidance issued by the City Clerk for the City of Niagara Falls.

The most significant accounting policies are as follows:

#### **Contributions**

Contributions are considered accepted when deposited.

Contributions of goods and services are recorded at their fair market value.

#### **Expenses**

All expenses are recorded at their fair market value.

Inventory of campaign materials is valued at their fair market value.

Inventory other than campaign materials is valued at cost.

Capital assets are expensed in the period of acquisition and are included in the statement of assets and liabilities at a nominal amount.