

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	0 2

 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 Thomson	Given Name(s) Wayne	
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

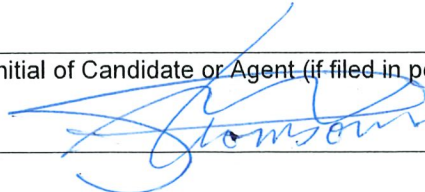
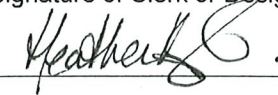
I, Wayne Thomson, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

March 30/2023

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/30</u>	Time Filed <u>10:31 A.M.</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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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)	+ \$	52,399.24
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)

= \$ 52,399.24 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)	+ \$	2,349.24
Advertising	+ \$	18,764.78
Brochures/flyers	+ \$	11,763.40
Signs (including sign deposit)	+ \$	6,582.22
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	1,227.66
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	82.99
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Poll	+ \$	1,695.00
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
Total Expenses subject to general spending limit	= \$	42,465.29 C2

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

1. Celebration	+ \$	6,200.01
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	6,200.01 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	1,808.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	1,857.32
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	68.62
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		= \$	3,733.94 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **52,399.24 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	+ \$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	2,349.24
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).	+ \$	50,050.00
Less: Ineligible contributions paid 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)	= \$	52,399.24 1A

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 (\$)
Total		

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 (\$)
Signs	2006/09/01	Ken Feren Signs	97	646.02
Signs	2006/09/01	Ken Feren Signs	5	769.50
Signs	2006/09/01	Ken Feren Signs	4	296.40
Signs	2006/09/01	Ken Feren Signs	4	637.32
Total				2,349.24

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			50,050.00	
Total			50,050.00	

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 (\$)
Total				

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) \$ 50,050.00 1B

WAYNE THOMSON, CANDIDATE FOR NIAGARA FALLS CITY COUNCIL

2022 CAMPAIGN CONTRIBUTOR LIST

Title	First Name	Last Name	Street Address	City, Province	Postal Code	Method	Date Received	Month	Day	Year	\$
Mr.	Angelo	Butera	2078 York Road	Niagara-on-the Lake, Ontario	L0S 1I0	personal cheque	July	July	21	2022	1,200.00
Mr.	James	Kaufman	226 William Street	Niagara-on-the Lake, Ontario	L0S 1I0	personal cheque	July	July	21	2022	1,200.00
Ms.	Marie	Holer	7657 Portage Road	Niagara Falls, Ontario	L2E 6X8	personal cheque	July	July	21	2022	500.00
Ms.	France	Mowbray	7888 Cathedral Drive	Niagara Falls, Ontario	L2H 2Z3	personal cheque	July	July	21	2022	1,200.00
Mr.	Aaron	Mowbray	7888 Cathedral Drive	Niagara Falls, Ontario	L2H 2Z3	personal cheque	July	July	21	2022	1,200.00
Mr.	Daniele	Guizzetti	7 Bethesda Court	Toronto, Ontario	M3B 3S4	bank draft	July	July	21	2022	1,200.00
Ms.	Maria	Guizzetti	7 Bethesda Court	Toronto, Ontario	M3B 3S4	personal cheque	July	July	21	2022	1,000.00
Mr.	Sam	Visca	11179 Niagara River Parkway	Niagara Falls, Ontario	L2G 0P3	personal cheque	July	July	21	2022	1,200.00
Mr.	Vittorio	Decaria	1 Southgate Circle	St. Catharines, Ontario	L2T 4B6	personal cheque	August	August	10	2022	300.00
Mr.	Antonio	Vommero	11911 Niagara River Parkway	Niagara Falls, Ontario	L2E 6S8	personal cheque	August	August	10	2022	500.00
Mr.	Lorenzo	D'Amico	4982 Heather Avenue	Niagara Falls, Ontario	L2E 5I8	personal cheque	August	August	10	2022	1,200.00
Mr.	Harry	Oakes	4960 Clifton Hill	Niagara Falls, Ontario	L2E 6S8	personal cheque	August	August	10	2022	1,200.00
Mr.	Larry	Vann	14852 Niagara River Parkway	Niagara-on-the Lake, Ontario	L0S 1I0	personal cheque	August	August	10	2022	1,200.00
Mr.	Ian	Paul	17 Front Street	Queenston, Ontario	L0S 1I0	personal cheque	August	August	10	2022	750.00
Mr.	Costanzo	Orsini	7720 Augustine Crescent	Niagara Falls, Ontario	L2H 2X2	personal cheque	August	August	10	2022	600.00
Mr.	Christopher	Hawkswell	14647 Niagara Parkway	Queenston, Ontario	L0S 1I0	personal cheque	August	August	10	2022	300.00
Mr.	Angelo	Muraco	2122 Catherine Cresce nt	Niagara Falls, Ontario	L2J 4I6	personal cheque	August	August	10	2022	1,000.00
Ms.	Lisa	Vo	511 MacDonalrd Road	Oakville, Ontario	L2J 2B7	personal cheque	August	August	10	2022	500.00
Mr.	Michael	Piccirillo	5574 McGrail Avenue	Niagara Falls, Ontario	L2G 3B1	personal cheque	August	August	15	2022	500.00
Mr.	Peter	Lesdow	9157 Niagara River Parkway	Niagara Falls, Ontario	L2G 0N8	personal cheque	August	August	15	2022	650.00
Ms.	Silvana	Grottola	7212 Lionshead Avenue	Niagara Falls, Ontario	L2G 0A6	personal cheque	August	August	15	2022	200.00
Ms.	Karen	Desantis	4025 Dorchester Road, Suite 105	Niagara Falls, Ontario	L2E 7K8	E-transfer	September	September	12	2022	500.00
Mr.	Alfredo	Costabile	6615 Lucia Drive	Niagara Falls, Ontario	L2J 0A1	personal cheque	September	September	12	2022	250.00
Mr.	Bernardo	Visca	5794 Ferry Street	Niagara Falls, Ontario	L2G 1S7	bank draft	September	September	12	2022	1,200.00
Mr.	Jeremia	Rudan	14710 Niagara Pkwy Road, RR#1	Niagara-on-the-Lake, Ontario	L0S 1I0	bank draft	September	September	12	2022	750.00
Mr.	Thomas	Ranking	8 Northcliff Drive	St. Catharines, Ontario	L2T 3V4	personal cheque	September	September	12	2022	1,200.00
Mr.	Sandy	Valleriani	240 Pancake Lane	Ridgeville, Ontario	L0S 1M0	personal cheque	September	September	12	2022	1,200.00
Mr.	Mark	Basciano	155 Winona Road	Stoney Creek, Ontario	L8E 5K4	personal cheque	September	September	12	2022	1,200.00
Mr.	Michael	Memme	4141 Stadelbauer Drive	Beamsville, Ontario	L0R 1B7	personal cheque	September	September	12	2022	1,200.00
Mr.	Dino	DiCenzo	PO Box 1012 Stn Main	Niagara Falls, Ontario	L2E 6W7	personal cheque	September	September	12	2022	1,200.00
Ms.	Irena	Rudan	14710 Niagara Pkwy Road, RR#1	Niagara-on-the Lake, Ontario	L0S 1I0	personal cheque	September	September	12	2022	650.00
Ms.	Anita	Filippelli	3391 Matthews Drive	Niagara Falls, Ontario	L2H 2Z3	personal cheque	September	September	12	2022	250.00
Ms.	Marites	Delos Santos	4230 Meadowdale Drive, Unit 17	Niagara Falls, Ontario	L2E 5W7	personal cheque	September	September	12	2022	150.00
Mr.	John	LaPenna	4058 Detenbeck Road	Niagara Falls, Ontario	L2G 0K9	e-transfer	September	September	27	2022	1,200.00
Mr.	Zoran	Cocov	992 Albion road	Toronto, Ontario	M9V 1A7	personal cheque	October	October	1	2022	750.00
Mr.	Barton	Maves	3307 St. George Avenue	M9V 1A7	L2J 2P5	personal cheque	October	October	1	2022	650.00
Ms.	Joy	Dicosimo	6623 January Drive	Niagara Falls, Ontario	L2J 4J4	personal cheque	October	October	1	2022	650.00
Ms.	Charlene	Dicosimo	74 Melrose Drive	Niagara Falls, Ontario	L0S 1J0	personal cheque	October	October	1	2022	1,200.00
Mr.	George, Jr	Yerich	6447 Rockcliffe Estate	Niagara Falls, Ontario	L2J 4K7	personal cheque	October	October	1	2022	650.00
Mr.	Frank	Dicosimo	6387 Pinestone Drive	Niagara Falls, Ontario	L2J 4L1	personal cheque	October	October	1	2022	500.00
Mr.	Michael	Allen	78 Milland Road, Box 303	St. Davids, Ontario	L0S 1P0	personal cheque	October	October	1	2022	500.00
Ms.	Lisa	Burland	1601 York Road	Niagara-on-the Lake, Ontario	L0S 1J0	personal cheque	October	October	1	2022	1,200.00
Mr.	Michael	Yerich	8044 Sarah Street	Niagara Falls, Ontario	L2G 6T5	personal cheque	October	October	1	2022	1,000.00
Ms.	Susan	McDowell	2683 Portage Road	Niagara Falls, Ontario	L2J 2J5	personal cheque	October	October	1	2022	1,200.00
Mr.	Dino	Dicienzo	3666 Matthews Drive	Niagara Falls, Ontario	L2H 2Y9	personal cheque	October	October	11	2022	1,000.00
Mr.	Alan	Ralph	48 Royal Henley Blvd.	St. Catharines, Ontario	L2N 4S1	personal cheque	October	October	11	2022	1,000.00
Mr.	Robert	O'Dell	165 Glendale Avenue, Unit 2	St. Catharines, Ontario	L2T 2K2	personal cheque	October	October	11	2022	500.00
Mrs.	Tanya	Carleton Lovrics	7740 Southwood Drive	Niagara Falls, Ontario	L2H 2X1	personal cheque	October	October	11	2022	1,200.00
Mr.	James	Russica	78 Hillhurst Boulevard	Toronto, Ontario	M5N 1N6	personal cheque	October	October	11	2022	100.00
Ms.	Laura	Menechella	6841 Christine Court	Niagara Falls, Ontario	L2J 4I6	personal cheque	October	October	11	2022	100.00

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
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Contact Information

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

Suite/Unit Number	Street Number 707	Street Name East Main Street
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Municipality Welland	Province Ontario	Postal Code L3B 3Y5
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Telephone Number 905-788-2030	Email Address ray@rtisi.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

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.



R.TISI

Business Profitability and Growth Advisor
CHARTERED PROFESSIONAL ACCOUNTANT

Auditor's Report – Financial Statements

To Wayne Thomson:

I have audited the campaign period financial statements of Wayne Thomson, which comprise of the statement of the income and expenses for the campaign period from May 2, 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 Wayne Thomson and I was not able to determine whether any adjustments might be necessary to income, expenses and period surplus/deficit for the period from May 2, 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 Wayne Thomson for the campaign period from May 2, 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: December 31, 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.