

Ministry of Municipal Affairs and Housing

Financial Statement - Auditor's Report Form 4

Municipal Elections Act, 1996 (Section 78)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses beyond the nomination fee 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 his or her spouse) shall be paid immediately over to the clerk who was responsible for the conduct of the election.

	YYYY MM DD YYYY MM DD
For the campaign period from (day candidate filed nomination)	2 0 1 4 0 6 1 8 to 2 0 1 4 1 2 3 1
Primary filing reflecting finances to December 31 (or 45 th day after v	oting day in a by-election)
Supplementary filing including finances after December 31 (or 45th c	day after voting day in a by-election)
Box A: Name of Candidate and Office	· · · · · · · · · · · · · · · · · · ·
Candidate's name as shown on the ballot	
Last Name	Given Name(s)
Kulendiren	Kiru
Name of office for which the candidate sought election	Ward name or no. (if any)
Councillor	Ward 10
Name of Municipality	<u> </u>
Mississauga	
Spending limit issued by clerk	
\$ 37,690.15	
I did not accept any contributions or incur any expenses other than	he nomination fee. (Complete Box A and B only)
Box B: Declaration	
ı, Kiru Kulendiren	, a candidate in the municipality of
Mississauga	, hereby declare that to the best of my knowledge and belief that these
financial statements and attached supporting schedules are true and co	
•	
Declared before (clerk or commissioner)	\
in the CITY OF MISSISSAUGIA	
on (yyyy/mm/dd) 2015 03 26.) Mulile
Signature of Clerk or Commissioner	Signature of Candidate
2015 03 26 Date Filed in the Clerk's Office (yyy)/mm/dd)	_

Laura Elizabeth Wilson, a Commissioner, etc., Regional Municipality of Peel, for the Corporation of the City of Mississenga. Expires March 03, 2017

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)	+ \$ 11,18 <u>2.74</u>
•	+ \$ 100.00
Refund of nomination filing fee	+ \$
Sign deposit refund Revenue from fund-raising events not deemed a contribution (From Part III of	τ ψ
Schedule 2)	+_\$
Interest earned by campaign bank account	+_\$
Other (provide full details)	
1	+ <u>\$</u>
2	+ \$
3.	+ \$
Total Campaign Income (Do not Include Ioan)	= \$ 11,282.74 C1
EXPENSES (Note: include the value of contributions of goods and services)	
Expenses subject to spending limit	•
Nomination filing fee	+ \$ 100.00
Inventory from previous campaign used in this campaign (list details in Table 5 of Schedule 1)	+ \$
Advertising	+ \$ 1,686.07
Brochures/flyers	+ \$ 5,809.64
Signs (including sign deposit)	+ \$ 2,967,38
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	+ \$ 61.32
Interest charged on loan until voting day	+ \$
Other (provide full details)	<u> </u>
· · · · · · · · · · · · · · · · · · ·	+ \$
	+ + +
2	<u>+</u> +
3	= \$ 10,624.41 C2
Expenses not subject to spending limit	+ \$ 1,017.00
Accounting and audit	+ \$
Cost of fund-raising events/activities (list details in Part IV of Schedule 2) Voting day party/appreciation notices	+ \$
0 2. 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	+ <u>\$</u>
2	+ \$
3	+ _\$
Other (provide full details)	. •
1	+ <u>\$</u>
2	+ <u>\$</u>
3.	+ \$
Total Expenses not subject to spending limit	= \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Total Campaign Expenses (C2 + C3)	= \$ 11,675.41 C4
95039 (2013/11)	Page 2 of 10

Page 2 of 10

9503P (2013/11)

1
2
-
3
ί.

Schedule 1 - Contributions		
Part I – Summary of Contributions		
Contribution from candidate (include the value of inventory listed in Table 5)	+ _\$	4,085.00
Contribution from spouse	+ _\$	
 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). 	+_\$	547.74
 Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 1 – 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). 	+_\$	6,550.00
Less: Contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$10	- \$ - \$	·
Total Amount of Contributions (Record in Box C)	= \$	11,182.74 1

Part II – List of Contributions from Each Single Contributor Totalling more than \$100

Table 1: Monetary contributions from Individuals other than candidate or spouse

Name	Full Address	Amount \$
Selvarajah Elayathamby	207-31 St. Dennis Drive	
Nageswary Selvarajah Toronto, ON M3C 1G7		750.00
Laksman Selvarajah	160 Dells Crescent.	
Ramani Selvarajah	Brampton ON L7A 2R4	500.00
Muthuraman Rajeevikaran	2975 Castlebridge Drive.	
	Mississauga, ON L5M 5T4	500.00
Yogalingam Sivaseelan	51 Sorrel Crescent	
	Markham, ON L3S 1L5	750.00
Sasi Sivaseelan	51 Sorret Crescent	
	Markham, ON L3S 1L5	750.00
Abid anwaar Mian	3341 Sundew Crt.	
Tanzila A Mian	Mississauga, ON L5N 5X6	200.00
Ajay Pal Sikka	6126 Hardesty Crescent	
Anju Sikka	Mississauga, L5V 1B4	400.00
Sivarani Kulasingam	30 Penguin Lane	
Kulasingam Tissaveerasingam	Brampton, ON L6R 2B6	200.00

Name	Full Address			Amount \$
			· · · · · · · · · · · · · · · · · · ·	
	· · · · ·		<u> </u>	
				· -
<u> </u>				<u> </u>
Additional information is I	isted on separate supplementa	ry attachment	Total	4,050.00
Table 2: Monetary contributi				
Name (Legal and Carrying on Business As)		President or Business Manager	Authorized Representative	Amount \$
The Law Office of	1065 Canadian Pl. Suite	Vanee Senthooran	- Incpresentative	
Vanee Senthooran	302, Mississauga, ON			500.00
	L4W_0C2			
Dr. S Raveendran	3125 Hurontario St.	Dr. S Raveendran		
Dentistry Professional	Suite#102			750.00
Corp.	Mississauga, ON			
Ontaro Public Service	L5A2H1 1603-B1 Dalhousie St.	Lois Scott	 	
Employees Union	Toronto, On M5B 2N1	Lois over		750.00
Independent Automotive	<u> </u>	Neil Gangaram	 	
Repairs Ltd.	Unit 403			250.00
•	Streetsville, ON L5N			230.00
	1A5			
Wonder World Inc.	2046 Postmaster Rd.	Senthil Thirugnana		250.00
	Oakville, ON L6M 3P4			
	<u> </u>			
		-	 	
		 		-
	L	<u> </u>		I

Additional information is listed on separate supplementary attachment Total 2,500 Table 3: 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	
Table 3: 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 Value \$	
Table 3: 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 Value \$	
Table 3: 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 Value \$	
Table 3: 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 Value \$	
(Note: must also be recorded as expenses in Box C) Name Full Address Description of Goods Value \$	00.00
Name Full Address Description of Goods Value \$	
	_
	-
Additional information is listed on separate supplementary attachment Total	

Table 4: Contributions in goods or services from corporations or unions (Note: must also be recorded as expenses in Box					es in Box C)
Name of Corporation (Legal and Carrying on Business As)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Value \$
,					
	_				
				-	
				-	
<u> </u>					
			_		
_					
	-				
	is listed on separate supple		1	Total	
Total Part II Contributio	ns (Add Totals from Table	s 1–4) (Record in Par	t I – Summary)		\$ 6,550.00 _{1B}

Part III - Inventory

Table 5: Inventory of Campaign Goods and Materials from Previous Campaign used in this Campaign (Note: value must be recorded as a contribution from the candidate and as an expense)

escription	ust be recorded as a contr Date Acquired	Supplier	Current Market	Quantity	Total Value \$
company	(yyyy/mm/dd)		Value \$,	
		-			·
					
					_
			X		
		<u> </u>	/		
. <u> </u>					_
		1			
	/				
	X				
		-			
Additional informati	on is listed on separate supp	lementary attachr	ment	Total	

<u> </u>		
Schedule 2 – Fundralsing 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)	+ \$ 2.	A
Number of tickets sold	X2	в
Total Ticket Revenue (2A X 2B) (Include in 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 Revenue (Include in Schedule 1)		=
Part III – Other revenue not deemed a contribution		
(provide details (e.g. contributions of \$10 or less; market value of goods or services	s sold))	/
1	+ _\$	
2	_ + \$	
3.	+_\$	
4	+ _\$	
5	_ + _\$	
Total Part III Revenue (include in Box C)		= \$
Part IV – Expenses related to fundralsing event or activity (provide details)		
1	+ \$	
2.	+ \$	
3.	+ \$,
4.	+ \$	
5.	+ \$	
6.	+ \$	
7.	+ \$	
8.	+ \$	
Total Part IV Expenses (Include in Box C)		= \$
, ,		

Auditor's Report Municipal Elections Act, 1996 (Sec	tion 78)		
A candidate who has received contribu	tions or incurred expenses i	n excess of \$10,000 must attach an au	uditor's report.
Professional Designation of Auditor			· · · · · · · · · · · · · · · · · · ·
Chartered Professional Account	ant, Chartered Account	ant	
Municipality	-	-	Date (yyyy/mm/dd)
Toronto			2015/03/20
Contact Information			
Last Name		First Name	Licence Number
Senathirasa		Logan	1-16610
Address			<u> </u>
Suite/Unit No. Street No.	Street Name		
807 200	Consumers Road		
City/Town		Province	Postal Code
Toronto		ON	M2J 4R4
Telephone No. (including area code)	Fax No.	Email Address	
416 479-0600 ext,303	416 479-0886	logan@gtacpa.ca	

- · 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 78 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.



AUDITORS' REPORT

MUNICIPAL ELECTIONS ACT, 1996 (SECTION 78)

To: Crystal Greer, City Clerk

We have audited the Statement of Assets and Liabilities, the Statement of Campaign Period Income and Expenses, and the Statement of Determination of Surplus or Deficit and Disposition of Surplus of Kiru Kulendiren, candidate, for the campaign period from June 18, 2014 to December 31, 2014 relating to the election held on October 27, 2014. These financial statements are the responsibility of Kiru Kulendiren, candidate. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Kiru Kulendiren, candidate, as well as evaluating the overall financial statement presentation.

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of Kiru Kulendiren, candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and we were not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the candidate's election campaign as at December 31, 2014 and the income and expenses for the campaign period from June 18, 2014 to December 31, 2014 and the determination of surplus or deficit and the disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

The Municipal Elections Act, 1996 does not require us to report, nor was it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provisions of the Municipal Elections Act, 1996.

Inathi x Associates
Senathi Associates

Toronto, Ontario March 25, 2015 CHARTERED PROFESSIONAL ACCOUNTANTS

(Authorized to practise public accounting by the Chartered Professional Accountants of Ontario)