

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
2018	06	22

 to

YYYY	MM	DD
2018	12	31

 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

SIDHU

Given Name(s)

JOE

Office for which the candidate sought election

CITY COUNCELLORS

Ward name or no. (if any)

286

Municipality

City of Brampton

Spending Limit - General

\$ 62640.00

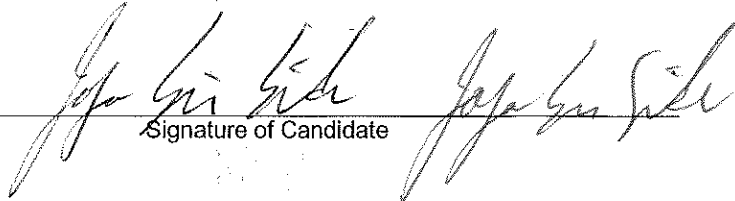
Spending Limit - Parties and Other Expressions of Appreciation

\$ 6264.00

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

Box B: Declaration

I, JOE SIDHU, 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

2019-03-29
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
2019/03/29	2:00pm	JS	Stans

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution TD CANADA TRUST
Amount borrowed \$ _____

INCOME

Total amount of all contributions (from line 1A in Schedule 1) + \$ 25878.00 ^{19528.00 JS}
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. _____ + \$ _____

Total Campaign Income (Do not include loan) = \$ 25878.00 ^{19528.00} **C1 JS**

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) + \$ _____
Advertising + \$ 6214.50
Brochures/flyers + \$ 250.00
Signs (including sign deposit) + \$ 6921.25
Meetings hosted + \$ _____
Office expenses incurred until voting day + \$ 2106.70
Phone and/or internet expenses incurred until voting day + \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day + \$ _____
Bank charges incurred until voting day + \$ 35.54
Interest charged on loan until voting day + \$ _____
Other (provide full details) + \$ _____
1. RENT + \$ 2667.50 ^{JS}
2. SOFTWARE / WEBSITE + \$ 2367.30
3. _____ + \$ _____
4. _____ + \$ _____
5. _____ + \$ _____

Total Expenses subject to general spending limit = \$ 28962.79 **C2 JS**

EXPENSES

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

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

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

Expenses not subject to spending limits

Accounting and audit	+ \$	
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. _____	+ \$	
Total Expenses not subject to spending limits	= \$	- C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 22952.79 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	<u>975.21</u>	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	0	D2
Total (D1 - D2)	= \$	<u>975.21</u>	
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	+	\$ 24678.00	18328-00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+	\$	JS
<hr/>			
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).	+	\$ 1200.00	
<hr/>			
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).	+	\$	
<hr/>			
Less: Contributions returned or payable to the contributor	-	\$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$	
<hr/>			
Total Amount of Contributions (record under Income in Box C)	=	\$ 25839.00 1A	19528-00 JS

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
GURJITSAMRA	18 LEDGIE ROCK DR BRAMPTON	12 OCT 2018	1200.00	
Total			1200.00	

Additional information is listed on separate supplementary attachment

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 _____

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)

	\$ _____	2A	
Number of tickets sold	X _____	2B	
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 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

CGA, CPA, LPA

Municipality

BRAMPTON

Date (yyyy/mm/dd)

2019/03/29

Contact Information

Last Name or Single Name

DHILLON

Given Name(s)

PAWANPREET

Licence Number

4218346

Address

Suite/Unit No.

105

Street No.

989

Street Name

DERRY ROAD . E.

Municipality

MISSISSAUGA

Province

ON

Postal Code

L5T2J8

Telephone No. (including area code)

416-841-2024

Email Address

PAWAN@PDCPA.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.

PAWANPREET DHILLON CPA PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

989 Derry Road E., Suite 105, Mississauga ON L5T 2J8

Telephone: (905)450-0560 Fax: (289)805-7395

www.pdcpa.ca email: pawan@pdcpa.ca

INDEPENDENT AUDITOR'S REPORT

To Joe Sidhu, Candidate and the Clerk of the City of Brampton

Qualified Opinion

We have audited the financial statement - Auditor's Report Candidate - Form 4 ("the financial statement") of Joe Sidhu ("the Candidate"), candidate for the office of Regional Councillor, which comprise the statement of campaign income and expenses, the calculation of surplus or deficit and the schedule of contributions for the campaign period from the date of nomination on July 16, 2018 to December 31, 2018 relating to the election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statement of Joe Sidhu for the campaign period from July 16, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with accounting provisions prescribed by the Municipal Elections Act, 1996.

Basis for Qualified Opinion

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 contributions and other revenue and expenses. Accordingly, our verification was limited to the amounts recorded in the records of the candidate, and we were not able to determine whether any adjustments might be necessary to contributions, other revenue and expenses, and surplus/deficit.

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 Statements* section of our report. We are independent of Joe Sidhu in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter - Basis of Accounting and Restriction of Use

Without modifying our opinion, we draw attention to the basis of accounting. The financial statement, which has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles, is solely for the information and use of the City Clerk of the City of Brampton for complying with the Municipal Elections Act, 1996. The financial statement is not intended to be, and should not be, used by anyone other than the specified user or for any other purpose.

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.

(continues)

Independent Auditor's Report to Joe Sidhu, Candidate and the Clerk of the City of Brampton (continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the financial statement in accordance with the Ontario Municipal Elections Act, 1996, and for such internal control as Candidate determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

The Candidate is responsible for overseeing the financial reporting process.


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 are 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 these financial statements. 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 statements, 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Mississauga, Ontario
March 29, 2019


Pawanpreet Dhillon CPA Professional Corporation
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants