

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 7	2 5

 to

YYYY	MM	DD
2 0 2 3	0 1	0 3

- 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 Sandhu	Given Name(s) Jaskaran	
Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) Ward 7/8	
Municipality Brampton		
Spending Limit General \$64,202.00	Parties and Other Expressions of Appreciation \$6,420.00	Contribution Limit Contributions from Candidate and Spouse \$13,930.00 \$18,930 JS

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

Box B: Declaration

I, Jaskaran Sandhu, 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

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) 2023/03/31	Time Filed 1:39 pm	Initial of Candidate or Agent (if filed in person) JS	Signature of Clerk or Designate Stans
--	------------------------------	---	---

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)	+ \$ 63,555.94
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)

= \$ 63,555.94 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	+ \$ 23,563.65
Brochures/flyers	+ \$ 4,036.50
Signs (including sign deposit)	+ \$ 10,009.59
Meetings hosted	+ \$ 3,735.05
Office expenses incurred until voting day	+ \$ 5,203.43
Phone and/or internet expenses incurred until voting day	+ \$ 842.10
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ 10,000.00
Bank charges incurred until voting day	+ \$ 2,168.78
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Expenses subject to general spending limit

= \$ 59,559.10 C2

2. 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

3. Expenses not subject to spending limits

Accounting and audit		+ \$	2,260.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	100.01
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	111.20
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		= \$	2,471.21 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **62,030.31 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)		+ \$	1,525.63 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	1,500 JS
Surplus (or deficit) for the campaign		= \$	(1,525.63) 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	+ \$ 1,500.00
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$ 9,657.62
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).	+ \$ 1,554.52
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).	+ \$ 50,843.80
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)	= \$ 63,555.94 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 (\$)
RA2 invoices - Ad purchases		7,532.62
Nation Builder - service fee		123.00
Qomon - App for Door knocking		816.00
Callhub - Phone App VOIP Service		650.00
Avochato - Texting service		536.00
Total		9,657.62

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 (\$)
Total				

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse
Table 3: Monetary contributions from individuals other than candidate or spouse

Ref #	Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to
3	Sushil Tailor	40 Adrian Crescent, Brampton, ON, L6P	08/02/2022	\$257.78	
4	Karndeep Sandhu	11 Concorde Dr, Brampton, ON, L6P	08/03/2022	\$500.00	
5	Rajvinder Grewal	4 Forestbrook Crt, Brampton, ON, L6P	08/04/2022	\$1,236.15	
5	Hartej Bhinder	333 Fernforest Drive, Brampton, ON, L6P	08/05/2022	\$154.79	
5	Shawn Dandiwal	10942 Winston Churchill Blvd, Georgetown, ON, L7H	08/05/2022	\$515.24	
5	Gagandeep Singh	67 Judge St, Caledon, ON, L7C 4A1	08/05/2022	\$103.30	
9	Maheshinder Singh	18 Moonlight Place, Brampton, ON, L6P	8/15/2022	\$500.00	
10	Neeta Wallia	2 Stanley Carberry Dr, Brampton, ON, L6P	8/15/2022	\$1,200.00	
13	Sasha Sidhu	80 Doon Creek St, Kitchener, ON, N2G	8/17/2022	\$1,200.00	
17	Manjinder Bath	14 Nipigon Crt, Brampton, ON, L6S5T1	08/11/2022	\$1,200.00	
21	Jatinder Singh	2042 Carnarvon St, Victoria, BC, V8R	08/20/2022	\$257.78	
23	Jasdeep Saluja	1982 Allenby Street, Victoria, BC, V8R3	08/22/2022	\$1,236.15	
25	Navroop Sandhwalia	19 Pennyross Crescent, Brampton, ON, L6P	08/23/2022	\$103.30	
25	Diljaan Natt	38 Glenn Trail, Springwater, ON, L9X2A	08/23/2022	\$257.78	
29	Tejdeep Chattha	6780 Castleberg Siderd, Caledon, ON, L7C	08/25/2022	\$1,200.00	
45	Beant Chana	37 Eaglesprings Crescent, Brampton, ON, L6P	9/6/2022	\$800.00	
48	Shajinder Padda	19 Jaffa Drive, Brampton, ON, L6S4C	09/06/2022	\$200.00	
48	Davinder Khattrra	20 Maritime Ontario Blvd, Brampton, ON, L6P	09/06/2022	\$1,236.15	
50	Kirpa Grewal	18 Moonlight Pl, Brampton, ON, L6P	09/06/2022	\$257.78	
57	Kumaran Nadesan	18 Pride Court, Brampton, ON, L6Y5	09/10/2022	\$1,200.00	
58	Kulwinder Toor	53 Gallucci Crescent Brampton Onta	9/12/2022	\$1,200.00	
59	Jaswant Bath	14 Nipigon Crt, Brampton, ON, L6S5	9/12/2022	\$500.00	
67	Gian Merwar	24 Bellini Ave, Brampton, ON, L6P0E	9/16/2022	\$1,200.00	
74	Sumit Handa	6 Carl Finlay Dr, Brampton, ON, L6P4	9/21/2022	\$1,000.00	
75	Kulwinder Aujla	4 Cranston Drive, Caledon East, ON, L7C	9/22/2022	\$300.00	
78	Amit Basra	41 Tanglemere Crescent, Brampton, ON, L6P	09/22/2022	\$103.30	
78	Malcolm Hamilton	16 Lawrence Cres, Brampton, ON, L6P	09/22/2022	\$103.30	
79	Rajkiran Sidhu	40 lady belle crescent, Brampton, ON, L6P	09/23/2022	\$1,200.00	
79	Mohamed Dhanani	367 Woodsworth Rd, Toronto, ON, M5S	09/24/2022	\$250.00	
80	Baljeet Grewal	4 Forestbrook Crt, Brampton, ON, L6P	09/25/2022	\$1,200.00	
80	Karndeep Sandhu	11 Concorde Dr, Brampton, ON, L6P	09/25/2022	\$700.00	
80	Garry Athwal	22 Fenton Way, Brampton, ON, L6P	09/25/2022	\$1,200.00	
81	Baljeet Grewal	4 Forestbrook Crt, Brampton, ON, L6P	09/25/2022	\$1,200.00	
85	Amirali Barolia	38 Gosfield Dr., Brampton, ON, L6R3	09/27/2022	\$103.30	
96	Alnasir Rajan	1221 Dundix Rd, Mississauga, ON, L4V	09/28/2022	\$103.30	
96	Zulfiqar Khawaja	41 Argelia Cres, Brampton, ON, L6X	10/01/2022	\$103.30	
97	Sameer Halani	104, Brampton, ON, L6S4Z7	09/30/2022	\$103.30	
106	Al Murji	64 Stonelylake Ave, Brampton, ON, L6P	10/02/2022	\$103.30	
106	Aminmohamed Haji	103 Dtilwater Cres, Toronto, ON, M6L	10/02/2022	\$103.30	
106	Jaskaran Grewal	9034 Creditview Road, Brampton, ON, L6P	10/02/2022	\$1,236.15	
106	Asfia Mridhani	192 Fleetwood Cres, Brampton, ON, L6P	10/02/2022	\$103.30	
106	Duane Chong	49 Wellsprings Drive, Brampton, ON, L6P	10/02/2022	\$103.30	
110	Jaskaran Vanvat	5A Glenbrook Boulevard, Brampton, ON, L6P	10/4/2022	\$500.00	
111	Jarnail Vanvat	5A Glenbrook Boulevard, Brampton, ON, L6P	10/4/2022	\$500.00	
116	Narinder Gill	20 Laidlaw Ave, Brampton, ON, L6S	10/05/2022	\$1,200.00	
118	Tirath Sandhu	37 riverbank road, Brampton, ON, L6P	10/11/2022	\$1,000.00	
121	Ajit Singh Lubana	12 Havanna Crescent, Brampton, ON, L6P	10/11/2022	\$500.00	
125	Paviter Binning	7 The Bridle Path, Toronto, ON, M2L	10/07/2022	\$1,000.00	
128	anupreet sidhu	16033 Mississauga Road, Terra Cott	10/12/2022	\$1,200.00	
128	Amrinder Mangat	21 Carl Finlay Dr, Brampton, ON, L6P	10/12/2022	\$1,236.15	
128	Reena Johal	107 Newhouse Blvd, Caledon, ON, L7C	10/12/2022	\$1,236.15	
131	Jaswinder Dhadda	11 Glenbrook Blvd, Brampton, ON, L6P	10/17/2022	\$1,200.00	
140	Lakhvir Swaich	14 Nipigon Ct, Brampton, ON, L6S5T	10/19/2022	\$1,000.00	
146	Vinod Kasal	823 Wingarden Cres, Pickering, ON, L1V	10/19/2022	\$1,200.00	
146	Vinod Kasal	823 Wingarden Cres, Pickering, ON, L1V	10/19/2022	\$1,200.00	
146	Sharon Brar	9 Fringetree Road, Brampton, ON, L6P	10/19/2022	\$1,200.00	
146	Ramanpreet Kaur	18 Spain Cres, Brampton, ON, L6P4G	10/19/2022	\$1,200.00	
146	Dalbeer Brar	36 Seascape Cres, Brampton, ON, L6P	10/19/2022	\$1,200.00	
146	Harmanjot Singh	68 Baggs Crescent, Cambridge, ON, N1P	10/19/2022	\$1,200.00	
		Sub Total Page 1 of 2		\$43,607.65	

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
CPA

Municipality Ottawa	Date (yyyy/mm/dd)
------------------------	-------------------

Contact Information

Last Name or Single Name Kostiouchenko	Given Name(s) Igor	Licence Number 3-30777
---	-----------------------	---------------------------

Address

Suite/Unit Number 301	Street Number 1911	Street Name Baseline Road
--------------------------	-----------------------	------------------------------

Municipality Ottawa	Province Ontario	Postal Code K2C 0C7
------------------------	---------------------	------------------------

Telephone Number 613-421-2595	Email Address info@mkpllp.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.

INDEPENDENT AUDITOR'S REPORT

To Jackie Sinopoli, City Clerk and Solicitor, Brampton

Jaskaran Sandhu, candidate, for City Councillor in Brampton, in the October 24, 2022 Municipal Election

Qualified Opinion

We have audited the accompanying *Financial Statement* Form 4 of the Jaskaran Sandhu campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act, 1996*.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Jaskaran Sandhu for the period from 7/25/2022 to 1/3/2023 are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of the political entity of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amount recorded in the records of the Jaskaran Sandhu and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of scope.

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 the candidate 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis of Accounting and Restriction on Use

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act, 1996*. As a result, the financial statements may not be suitable for another purpose.

Candidate's Responsibility

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Form 4 Financial Statement as a whole is 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 registered political entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act*, 1996.

Signature of Auditor: Mortimer Kostiouchenko Patel CPAs LLP

Date: March 31, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$2,260.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostiouchenko

Mortimer Kostiouchenko Patel CPAs LLP