



Financial Statement - Auditor's Report
Candidate - Form 4

Municipal Elections Act, 1996 (Section 88.25)

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.

	YYYY	MM	DD		YYYY	MM	DD						
For the campaign period from (day candidate filed nomination)	2	0	1	8	to	2	0	1	8	1	2	3	1

- 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 Sivasubramaniam	Given Name(s) Sri
Office for which the candidate sought election Councillor	Ward name or no. (if any) 5
Municipality Markham	
Spending Limit - General \$ 21,354.85	Spending Limit - Parties and Other Expressions of Appreciation \$ 8,848.20

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

Box B: Declaration

I, Sri Sivasubramaniam, 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) 2019/03/29	Time Filed 12:16 PM	Initial of Candidate or Agent (if filed in person) S	Signature of Clerk or Designate Josh Mackey
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2019-03-29 12:17:54

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)	+ \$	25,075.00
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)	= \$	25,075.00 c1

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	+ \$	6,241.75
Brochures/flyers	+ \$	2,099.13
Signs (including sign deposit)	+ \$	3,247.93
Meetings hosted	+ \$	445.20
Office expenses incurred until voting day	+ \$	424.47
Phone and/or internet expenses incurred until voting day	+ \$	228.28
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	124.24
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Travel	+ \$	1,738.20
2. Insurance	+ \$	550.80
3. Election office rent	+ \$	3,164.00
4. Volunteer meals	+ \$	2,977.06
5.	+ \$	
Total Expenses subject to general spending limit	= \$	21,241.06 c2

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	+ \$	678.00	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	2,560.00	
Office expenses incurred after voting day	+ \$	347.64	
Phone and/or internet expenses incurred after voting day	+ \$	101.00	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$		
Bank charges incurred after voting day	+ \$	170.55	
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	= \$	3,857.19	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 25,098.25 **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	+ \$	-23.25	D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$		D2
Total (D1 - D2)	= \$	-23.25	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$		
Surplus (or deficit) for the campaign	= \$	-23.25	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.

Table 2: 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 \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions) \$ 20,250.00 1B

Part III - Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total

Table 4: 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 \$
Additional information is listed on separate supplementary attachment				Total

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 Breakfast

Date of event/activity (yyyy/mm/dd) 2018/09/02

Part I – Ticket revenue

Admission charge (per person)
 (If there are a range of ticket prices, attach complete breakdown of all ticket sales)

\$ 2A
 X 2B

Number of tickets sold

= \$

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 Breakfast Costs + \$ 2,560.00
- 2 + \$
- 3 + \$
- 4 + \$
- 5 + \$
- 6 + \$
- 7 + \$
- 8 + \$

= \$ 2,560.00

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, LPA

Municipality

Scarborough

Date (yyyy/mm/dd)

2019/03/28

Contact Information

Last Name or Single Name

Tharmabalan

Given Name(s)

Mayuran

Licence Number

3-30612

Address

Suite/Unit No.

304

Street No.

5200

Street Name

Finch Ave East

Municipality

Scarborough

Province

Ontario

Postal Code

M1S 4Z5

Telephone No. (including area code)

647 748-6344

Email Address

mayu@tharmabalan.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

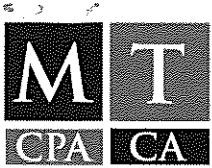
Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) 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.

Donations over \$100

Use this spreadsheet to record all contributions received that exceed \$100 per contributor. This spreadsheet is required under the Municipal Elections Act and must be attached to the Financial Statement (Form 4) when submitted.

Note: This is a public document and will be posted online with the Financial Statement on the City's Election website after the March 29, 2019 filing deadline.

Candidate	Contributor's Name Last Name, First Name (CAPITAL LETTERS)	Address (CAPITAL LETTERS)	City (CAPITAL LETTERS)	Postal Code	Contribution (Over \$100)
Sri Sivasubramaniam	AJITH SABARATNAM	135 VILLAGE GREEN SQ #3517	TORONTO	M1S 0G4	\$ 400.00
Sri Sivasubramaniam	SIVASUTHAN KANAGALINGAM	22 AMY AVENUE	BRAMPTON	L6P 3L6	\$ 300.00
Sri Sivasubramaniam	IYNNHARAN RATNAKUMAR	33 GARDENTREE STREET	SCARBOROUGH	M1E 2E8	\$ 300.00
Sri Sivasubramaniam	RAJKUMAR PUSHARAJAH	105 GILLINNOHAM AVE	MARKHAM	L3S 3R3	\$ 300.00
Sri Sivasubramaniam	BALASUBRAMANIAM MURUGESU	31 LADYFERN DR	MARKHAM		\$ 300.00
Sri Sivasubramaniam	EDWARD MUTHURAJAH	13 RAVENSENDR CRT	WHITBY	L1R0P3	\$ 300.00
Sri Sivasubramaniam	NAGAMANY LOGENDRALINGAM	4062 ELLESMERE ROAD	SCARBOROUGH	M1C 1J2	\$ 200.00
Sri Sivasubramaniam	THIRUMAGAL KANTHATHASAN	532 GILFVIEW ROAD	PICKERING	L1W 0H2	\$ 300.00
Sri Sivasubramaniam	RAJASIRI SINNARAJAH	15 LADYFERN DRIVE	MARKHAM	L3S 4R9	\$ 300.00
Sri Sivasubramaniam	SRITHARAN THURAIRAJAH	28 BRIARCREST DR.	MARKHAM	L6G 3A9	\$ 300.00
Sri Sivasubramaniam	SAROJAH ANTONY	1 CAIRO CRT	STOUFFVILLE	L4A 1N9	\$ 300.00
Sri Sivasubramaniam	JEGATHEESWARAN THIRUCHELVAM	4762 YARMAROK CT	MISSISSAUGA	L5R 0A3	\$ 300.00
Sri Sivasubramaniam	PATHMASRI KANDIAH	30 GREENSBURY CT	STOUFFVILLE	L4A 0S1	\$ 300.00
Sri Sivasubramaniam	SELVADURAI VETTYVEL	15 HONEYSUCKLE DR	MARKHAM	L3S 4C4	\$ 250.00
Sri Sivasubramaniam	JANE MAURINE VINCENT	#208, 25 AGNES ST	MISSISSAUGA	L8S 3X7	\$ 300.00
Sri Sivasubramaniam	ROBIN PINTO	97 BRANTWOOD DR	SCARBOROUGH	M1H 2G7	\$ 300.00
Sri Sivasubramaniam	ANNAMMA VINCENT	#208 25 AGNES ST	MISSISSAUGA	L5B 3X7	\$ 300.00
Sri Sivasubramaniam	IMAMACULATE ANTONY	1 BAINHART CRE	TORONTO	M1H 2R7	\$ 300.00
Sri Sivasubramaniam	MARRIYANAYAM KINGSLEY R	29 BALESHERRY CRES	EAST GWILLIMBURY	L9N 0P2	\$ 300.00
Sri Sivasubramaniam	JOSEY KINGSLEY	29 BALESHERRY CRES	EAST GWILLIMBURY	L9N 0P2	\$ 300.00
Sri Sivasubramaniam	THEODORE ANTONY	1 CAIRO CRT	STOUFFVILLE	L4A 1N9	\$ 300.00
Sri Sivasubramaniam	VIPUL ANANTHARAJ R. PANCHALINGAM	257 ALFRED PATERSON RD	MARKHAM	L6E 2G1	\$ 300.00
Sri Sivasubramaniam	SUTHARGINI SRISKANDAKUMAR	12 BECKSTEAD STREET	MARKHAM	L6E 1J6	\$
Sri Sivasubramaniam	SRIRAMANAN SRIPATHY	37 MICHELINA TERRACE	MARKHAM	L6D 0B2	\$ 300.00
Sri Sivasubramaniam	KUBESKARAN NAVARATNAM	43 CRAWFORD DRIVE	AJAX	L1S 3A9	\$ 300.00
Sri Sivasubramaniam	CHENTHURAN NADARAJAH	6 GLENSPRING DR	SCARBOROUGH	M1W 1X8	\$ 300.00
Sri Sivasubramaniam	IBAL AGANESAN MURUGESU	5 SONGBIRD DR	MARKHAM	L3S 3X7	\$ 300.00
Sri Sivasubramaniam	PRATHIPAN NADARAJAH	2414 MOONLIGHT CRES.	PICKERING	L1X 0E9	\$ 300.00
Sri Sivasubramaniam	PARTHIPAN RAJENDRAN	5 COLFBRIDGE CRT	SCARBOROUGH	M1M 2H6	\$ 300.00
Sri Sivasubramaniam	ADIMANYU SINGAM	83 BONNYDON CRES	TORONTO	M1B 0H8	\$ 300.00
Sri Sivasubramaniam	GUNENDRAN GANESHAN	147 RUSHWORTH DR	AJAX	L12 2A3	\$ 300.00
Sri Sivasubramaniam	RAMESH SARAVANAMUTHU	101 VERA LYNN CRL'S	STOUFFVILLE	L4A 0X6	\$ 400.00
Sri Sivasubramaniam	RAVINDRAN KENAGASABEY	40 OCEAN RIDGE DR	BRAMPTON	L6R 3K5	\$ 400.00
Sri Sivasubramaniam	SIVASOTHY KANDIAH	127 ALFRED AVENUE	TORONTO	M2N 3J1	\$ 400.00
Sri Sivasubramaniam	ARIYAMA AR SORNALINGAM	51 NORTHOLT CRES	MARKHAM	L3R 6P2	\$ 400.00
Sri Sivasubramaniam	POOMAGAL SIVAKUMAR	6 LADYBELLE CRES	BRAMPTON	L6R 3B7	\$ 400.00
Sri Sivasubramaniam	UTHAYAKUMAR PARAMASAMY	51 TAWN CRES	AJAX	L12 1H9	\$ 400.00
Sri Sivasubramaniam	ROY ANTONYS ALFRED	32 SONGBIRD DR	MARKHAM	L3S 3X7	\$ 400.00
Sri Sivasubramaniam	VIJAYABALAN SELLIAH	83 SUMMERLEA ST	MARKHAM	L3S 4J2	\$ 400.00
Sri Sivasubramaniam	PONNAMPALAM PARAMANATHAN	5717 LAKESHORE ROAD	PORTHOPE	L1A 3V7	\$ 400.00
Sri Sivasubramaniam	JERAMY SRISANGAR	402 FINCH AVE	PICKERING	L1V 1H8	\$ 400.00
Sri Sivasubramaniam	KANAGALINGAM KUNACHELVAN	10 TUXEDO COURT #411	SCARBOROUGH	M1G 3S4	\$ 300.00
Sri Sivasubramaniam	SUTHAKARAN BALASUBRAMANIAM	41 STARRY CRES	SCARBOROUGH	M1X 2B6	\$ 300.00
Sri Sivasubramaniam	NARINDER CHANNA	16 MACLIN ST	MARKHAM	L3S 3Z3	\$ 300.00
Sri Sivasubramaniam	SRISKANDAKUMAR SIVASUBRAMANIAM	12 BECKSTEAD STREET	MARKHAM	L6E 1J6	\$
Sri Sivasubramaniam	MANOHARAN PATHMANATHAN	37 LONGMEADOW RD	BRAMPTON	L6P 2R1	\$ 300.00
Sri Sivasubramaniam	KRISHINAKUMAR SIVAPATHAM	110 CHASSER DR.	MARKHAM	L6E 1S7	\$ 300.00
Sri Sivasubramaniam	THARSINI PONNAMPALAM	347 WILLIAMSON RD	MARKHAM	L6E 1X1	\$ 300.00
Sri Sivasubramaniam	HAROLD DOMINIC	4 STONESTHROW CRES	GOODWOOD	L6C 1A0	\$ 300.00
Sri Sivasubramaniam	SUTHARSAN SINNAIAH	19 FLATFIELD WAY	BRAMPTON	L6P 1N6	\$ 300.00
Sri Sivasubramaniam	SIVATHASAN MATHIAPARANAM	19 REGINALD LAMB CRES	MARKHAM	L6B 0H4	\$ 300.00
Sri Sivasubramaniam	SRITHARAN THAVARAJAH	32 MEADOWCLIFFE DR.	TORONTO	M1M 2X9	\$ 300.00
Sri Sivasubramaniam	RAVEENDRAN VINAYAGAMOORTHY	76 POGONIA ST.	SCARBOROUGH	M1X 1Z5	\$ 300.00
Sri Sivasubramaniam	KE THE SWARASIVAM NADARAJAH	48 WALFORD RD	MARKHAM	L3S 0A1	\$ 300.00
Sri Sivasubramaniam	SIVATHARMAN VILOSAN	151 GILLET DRIVE	AJAX	L1Z 0C1	\$ 150.00
Sri Sivasubramaniam	HARINI SIVALINGAM	72 THE MEADOWS AVE.	MARKHAM	L6B 1B6	\$ 250.00
Sri Sivasubramaniam	ARUNAN VIJAYARATNAM	19 CHAPPARAI DR.	BRAMPTON	L6R 3C5	\$ 400.00
Sri Sivasubramaniam	MUJUNTHAN RAJADURAI	18 WHITE HEATHER BLVD	TORONTO	M1V 2P8	\$ 400.00
Sri Sivasubramaniam	MEI PUNG HSIEH	13 BECKSTEAD STREET	MARKHAM	L6E 1J6	\$ 300.00
Sri Sivasubramaniam	MEENALINE RAJENDRAN	124 VAUXHALL DR.	SCARBOROUGH	M1P 1R3	\$ 300.00
Sri Sivasubramaniam	SELVAMALA SELVANAYAGAM	3 SHALICE CRT	SCARBOROUGH	M1B 4W9	\$ 400.00
Sri Sivasubramaniam	SAJAMUGAN SATHYAMOORTHY	540 CORNELL CENTRE BLVD	MARKHAM	L6B 0Y7	\$ 300.00
Sri Sivasubramaniam	AKALYA SATHIAN	10 KIRKHAM RD.	SCARBOROUGH	M1B 5S4	\$ 300.00
Sri Sivasubramaniam	PANCHALINGAM SOCKALINGAM	1002 KENNEDY ROAD	SCARBOROUGH	M1P 2K4	\$ 400.00
Sri Sivasubramaniam	NALLATHAMBY BALAMURUGAN	31 GARYSCHOLL RD	WOODBRIIDGE	L1H 3R4	\$ 500.00
Sri Sivasubramaniam	MEENA ARUMUGATHASAN	32 HILLCROFT DRIVE	MARKHAM	L3S 1P9	\$
					\$ 20,250.00



MAYURAN THARMABALAN
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

304 - 5200 FINCH AVE EAST,
SCARBOROUGH, ON M1S 4Z5
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WWW.THARMABALAN.CA

INDEPENDENT AUDITOR'S REPORT

To the Clerk of the City of Markham,

I have audited the accompanying financial statements of Sri Sivasubramaniam, candidate, which comprise the Statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit, and the Schedule of Contributions, and Fundraising Events and Activities and a covering page with candidate information relating to the election held on October 22, 2018. This financial information has been prepared by the candidate, in accordance with accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act, 1996*.

The Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of the Financial Statement in accordance with the provisions of sections 88.8 through 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 Responsibility for the Audit of the Financial Statement

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 disclosures 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 statements, whether due to fraud or error. In making those risk assessments, the auditor obtains 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 candidate's campaign internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by candidate, as well as evaluating the overall presentation, structure and content of the financial statements represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act, 1996*.

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 electoral campaigns, the completeness of contributions and other revenue, and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenue, and expenses.

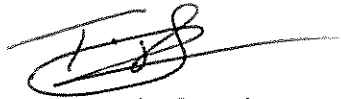
Qualified Opinion

In my opinion, except for the possible effects of the matter described in the basis for Qualified Opinion section of my report, the accompanying Financial Statement of Sri Sivasubramaniam for the campaign period from July 26, 2018 to December 31, 2018 is prepared, in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act, 1996*.

Basis of Accounting

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

Chartered Professional Accountant, Professional Corporation
Authorized to practice public accounting by The Chartered Professional Accountants of Ontario



Scarborough, Ontario
March 28, 2019