



Instructions

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 as appropriate. Registrants 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 registrant or, if the registrant is an individual, their spouse) shall be immediately paid to the clerk who was responsible for the conduct of the election.

For the campaign period from 20240501 to 20240725

- 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 Registrant

Name of Registrant (individual, trade union or corporation)
2253457 Ontario Inc, DBA Dixie Mart

Official Representative (name of person signing on behalf of trade union or corporation)

Last Name or Single Name: Jain, Given Name(s): Piya

Municipality: Mississauga

Spending Limit – General: \$ 25,000.00, Spending Limit – Parties and Other Expressions of Appreciation: \$ 2,500.00

Box B: Declaration

I, Piya Jain, a registrant (or official representative), declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Handwritten signature of Piya Jain

Signature of Registrant (or Official Representative)

2024/08/13

Date (yyyy/mm/dd)

Table with 4 columns: Date Filed (2024/08/19), Time Filed (9:07 AM), Initial of Registrant, Official Representative or Agent, and Signature of Clerk or Designate (Talaezzi).

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)	+ \$ 24,887.50
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) = \$ 24,887.50 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	+ \$
Brochures/flyers	+ \$
Signs (including sign deposit)	+ \$ 24,887.50
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	+ \$
Interest charged on loan until voting day	+ \$
Other (provide full details)	
1. _____	+ \$
2. _____	+ \$
3. _____	+ \$
4. _____	+ \$
5. _____	+ \$
6. _____	+ \$

Total Expenses subject to general spending limit = \$ 24,887.50 C2

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

1. _____	+ \$
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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		+ \$	1,695.00
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 registrant'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		= \$	1,695.00 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 26,582.50 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	-1,695.00	D1
If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign		- \$		
Surplus (or deficit) for the campaign		= \$	-1,695.00	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 was responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from registrant and (if individual) spouse	+ \$	
Contributions in goods and services from registrant and (if individual) spouse (include value listed in Table 1 and Table 2)	+ \$	24,887.50
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 registrant or spouse).	+ \$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 3-6)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from registrant or spouse).	+ \$	
Less: Ineligible contributions returned 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)	= \$	24,887.50 1A

Part II – Contributions from registrant or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Allvision DOOH Billboards RON Mississauga Bridges 8s	2024/05/06	24,887.50
Total		24,887.50

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 registrant and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 – contributors other than registrant or spouse

Table 3: Monetary contributions from individuals other than registrant or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Monetary contributions from corporations or trade unions

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total						

Additional information is listed on separate supplementary attachment, if completed manually.

Table 5: Contributions in goods or services from individuals other than registrant 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 (\$)	Amount Returned to Contributor or Paid to Clerk (\$)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total					

Additional information is listed on separate supplementary attachment, if completed manually.

Table 6: Contributions in goods or services from corporations or trade unions
(Note: Must also be recorded as Expenses in Box C.)

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total							

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III (Add totals from Tables 3-6) (Record in Part 1 – Summary of Contributions)

\$ _____ **1B**

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)

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 registrant who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CA, CPA, LPA

Municipality Toronto	Date (yyyy/mm/dd) 2024/08/13
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Contact Information

Last Name or Single Name Suntharalingam	Given Name(s) Krishan	Licence Number 1-18233
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Address

Suite/Unit Number UPH-9	Street Number 885	Street Name Progress Avenue
Municipality Toronto	Province Ontario	Postal Code M1H 3G3
Telephone Number 416 285-9090	Email Address krishanca@saaccountants.com	

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 88.29 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.



Suntharalingam Professional Corporation

Chartered Accountant and Business Advisor

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

Independent Auditor's Report

To The City Clerk, City of Mississauga

Qualified Opinion

I have audited the accompanying financial statement (Form 8) of 2253457 Ontario Inc. (DBA Dixie Mart), Third Party Advertiser, for the campaign period from May 1, 2024 to July 25, 2024, relating to the election held on June 10, 2024, and Box C: Statement of Campaign Period Income and Expenses for the period and Box D: Calculation of Surplus of Deficit. The financial information has been prepared by 2253457 Ontario Inc. (DBA Dixie Mart), the Third Party Advertiser, in accordance with the financial reporting provisions of Section 88 of the *Municipal Elections Act, 1996*.

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 presents fairly, in all material respects, the income and expenses of 2253457 Ontario Inc. (DBA Dixie Mart) for the campaign period May 1, 2024 to July 25, 2024, in accordance with the financial reporting provisions of Section 88 of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns of this type, the completeness of the various categories of income and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these income and expenses was limited to the amounts recorded in the accounting records of 2253457 Ontario Inc. (DBA Dixie Mart). Therefore, I was not able to determine whether any adjustments might be necessary to income, expenses, and surplus/deficit for the period May 1, 2024 to July 25, 2024.

I conducted my audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am independent of 2253457 Ontario Inc. (DBA Dixie Mart), in accordance with the ethical requirements that are relevant to my audit of financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis of Accounting

Without modifying my qualified opinion, I draw your attention to the fact that the financial statement is prepared to assist the Third Party Advertiser to meet the requirements prescribed under the *Municipal Elections Act, 1996*. As a result, the Financial Statement may not be suitable for another purpose.

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

Management is responsible for the preparation of the Financial Statement in accordance with the provisions of sections 88.8 of the *Municipal Elections Act, 1996* and for such internal control management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Return

My objectives are to obtain reasonable assurance about whether the 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 my 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 this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit.

I also:

- Identify and assess the risks of material misstatement of the financial statement, 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 my 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 2253457 Ontario Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the financial statement, including the disclosures, and whether the financial statement represent the underlying transactions and events in manner that achieves fair presentation.

Toronto, Ontario
August 13, 2024

SPC

Licensed Public Accountant
Chartered Professional Accountant
Chartered Accountant