

AGENDA



THE CORPORATION OF THE CITY OF MISSISSAUGA
ELECTION CAMPAIGN FINANCES COMMITTEE

NOVEMBER 26, 2012 – 6:30 P.M.

**HEARING ROOM, CIVIC CENTRE,
300 CITY CENTRE DRIVE, MISSISSAUGA, ONTARIO**

www.mississauga.ca

MEMBERS

Rafiq Rokerya, Citizen Member (CHAIR)
Roderick Chung, Citizen Member (VICE-CHAIR)
Wendy Chant, Citizen Member
Richard Do, Citizen Member
Mahmood Nulla, Citizen Member

Laura Wilson, Legislative Coordinator
The Corporation of the City of Mississauga
Office of the City Clerk, 2nd Floor, Civic Centre
300 City Centre Drive, Mississauga, ON, L5B 3C1
Phone: (905) 615-3200 ext. 5425 Fax: (905) 615-4181 Email: Laura.Wilson@mississauga.ca

CALL TO ORDER

DECLARATIONS OF DIRECT OR INDIRECT PECUNIARY INTEREST

PRESENTATIONS/ DEPUTATIONS

MATTERS TO BE CONSIDERED

1. Request for an Election Campaign Finances Audit of the Candidate, M. Cashin

The Election Campaign Finances Committee is to review and address the request for a compliance audit, received in the Office of the City Clerk on November 8, 2012, of the election campaign finances of Mr. Mark Cashin, Candidate, Ward 5, submitted by the Applicant, Mr. Greg Vezina.

The following is enclosed for information:

- Request for a compliance audit, received in the Office of the City Clerk on November 8, 2012, of the election campaign finances of Mr. Mark Cashin, Candidate, Ward 5, submitted by the Applicant, Mr. Greg Vezina.
- Financial Statement – Auditor’s Report Form Four, received in the Office of the City Clerk on November 18, 2011, by Mr. Mark Cashin, Candidate, Ward 5, for the campaign period from August 3, 2011 to November 3, 2011.
- Financial Statement – Auditor’s Report Form Four (Supplementary Statement), received in the Office of the City Clerk on August 10, 2012, by Mr. Mark Cashin, Candidate, Ward 5, for the campaign period from November 4, 2011 to May 18, 2012.

DATE OF NEXT MEETING – To Be Determined

OTHER BUSINESS

ADJOURNMENT

Ms. Crystal Greer
City Clerk
City of Mississauga
300 City Center Drive
Mississauga, Ontario
L5B 3C1

November 6, 2012.

"RECEIVED"

Election Campaign Finances
Committee
November 26, 2012

'12 NOV -8 P1:16

Dear Ms. Greer:

Re: Application for a Compliance Audit of Mr. Mark Cashin, a candidate in the September 19, 2011 Ward 5 By-election

I was an elector in the Ward 5 by-election (as confirmed by the Clerk in the March 6, 2012 MCEFC meeting) and therefore have met the statutory requirements necessary to make a compliance audit request.

I am requesting a compliance audit of Mark Cashin, a candidate in the Ward 5 By-election. I have reasonable grounds to believe that his Supplementary financial return is incorrect, inappropriately filed, unaudited, and therefore that numerous provisions of the Municipal Election Act ("MEA") have been contravened.

Mark Cashin filed his supplementary filing on August 10 so is open to a request for a compliance audit for 90 days, or until Nov 8, 2012. Mark Cashin did not file a consolidated return including the campaign time period ending November 3, 2011, just a return for the supplementary period, and Mr. Cashin did not have his Supplementary return audited. Mr. Cashin's initial filing was for the period August 3 – November 3, 2011. His supplementary filing was for November 4, 2011 – May 18, 2012. His legal obligation was to file a consolidation of the two time periods, August 3, 2011 to May 18, 2012 and have the entire period audited. He did neither. All of the other candidates in the byelection who filed for a supplementary time period, that were not declared in default, complied appropriately with the rules and filed and if needed filed audits, of the consolidated period (including candidates Peter Adams, Bonnie Crombie and Simerjit Kaur). The only other candidate that filed as Mr. Cashin did was previously declared in default. Why should the rules be different for Mr. Cashin?

The MEA clearly states:

- Candidates whose campaign contributions and total expenses are greater than \$10,000 must have their financial statement audited and submit the auditor's report to the clerk along with their financial statement.
- Candidates who have extended or re-opened their campaign and who do not file a supplementary financial statement by the deadline forfeit any office to which they have been elected, and are ineligible to run in the next election.

- A supplementary financial statement and auditor's report must include all the information in the candidate's initial filing, updated to reflect changes to the candidate's election campaign finances during the supplementary reporting period.

Therefore a compliance audit of Mark Cashin is the only appropriate action because:

1. Mr. Cashin did not include and file an audit when "total expenses are greater than \$10,000", and
2. Mr. Cashin did not file a consolidated return which "must include all the information in the candidate's initial filing, updated to reflect changes to the candidate's election campaign finances during the supplementary reporting period." Mr. Cashin merely filed a return for the post November 3 time period.

If Mr. Cashin is found to be in contravention of the MEA he might be deemed ineligible to run in the next municipal election. Clearly since an audit was a requirement, and he didn't conduct an audit, a compliance audit is the only appropriate way that the public can be assured that Mr. Cashin meets his requirements.

A compliance audit, because it has to be of a filing which includes "all the information in the candidate's initial filing, updated to reflect changes to the candidate's election campaign finances during the supplementary reporting period" would by necessity also cover any issues that were previously raised in regards to the original filing, if the compliance auditor decides in his/her judgement to ask any questions about them. By definition, the compliance auditor is auditing the entire time period, a consolidated statement, since that is the obligation of what to file. How else could the auditor sign off on the statements for the entire time period of August 3, 2011 to May 18, 2012 as required by the MEA?

When the compliance audit is performed for the entire period undoubtedly the compliance auditor will ask questions about the deemed market value of the campaign office space, if not other issues. Given the finding by two judges that a "bargain basement rent" is inappropriate for Carolyn Parrish, there is a significant probability that it may also be deemed so for Mark Cashin. The public deserves the right to have an auditor review this issue. While I believe an audit will cover these issues, I am not demanding it and they are not the reasons for my request for the compliance audit. I accept that the time period for me or anyone to rely on those issues has passed. I, and you, must leave it up to the compliance auditor to review what he deems appropriate to sign off on an audit of the entire consolidated campaign period, initial and supplementary.

Mr. Cashin, as a result of a compliance audit, might be disallowed from running in the next election for several reasons including:

- not auditing his supplementary statement or his consolidated statement,
- not filing the correct consolidated statement,
- since he did not file the correct statement, with an attached audit report, he did not meet the filing deadline which of itself is an infraction,
- and since the compliance audit must cover the entire consolidated period, accepting an illegal contribution, and / or,
- Filing an incorrect preliminary statement and supplementary statement which understated expenses and contributions.

Mr. Cashin in a previous compliance committee meeting expressed surprise that anyone would ask questions about him, "a loser", implying that losers could break all the rules if they wanted. A compliance audit is required to ensure that all candidates follow the rules, winners and losers.

The Clerk of the City of Mississauga does not review the election filings to ensure they are filed appropriately, other than that they are received and sworn (not even signed) before the deadline, nor does any other body. The only way to ensure candidates follow the rules, including filing the appropriate time period and getting audits performed, is for the public to notify this committee and for this committee to take the appropriate action and ask for a compliance audit. If this committee does not demand a compliance audit, they are effectively saying, you don't need to follow the law in Mississauga.



Greg Vezina

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Instructions

All candidates must complete Boxes A, B, C, D, E and F and Schedule 1. All candidates must complete Schedules 2, 3 and 4 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.

For the campaign period from (day candidate filed nomination)	YYYY	MM	DD	to	YYYY	MM	DD
	2011	8	3		2011	11	3

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A: Name of Candidate and Office

Name of Candidate		
Last Name	First Name	Middle Initial
Cashin	Mark	D
Mailing Address		
Suite/Unit No.	Street No.	Street Name
316	6045	Creditview Road
City/Town		Province
Mississauga		ON
Postal Code		
L5V 0B1		
Telephone No. (incl. area code)		Fax No.
Business	Home	
905-793-0700		
Email Address		
markcashin@dominionlending.ca		
Name of office for which the candidate sought election		Ward Name or No. (if any)
Councillor		5
Name of Municipality		
City of Mississauga		

Box B: Summary of Campaign Income and Expenses

1. My spending limit (as issued by clerk) was	\$	44879
2. Surplus (or deficit) from previous election	\$	
3. Total contributions received (from Schedule 1)	\$	3710
4. My total campaign expenses that were subject to the spending limit were (from Box C)	\$	19765
5. My total campaign expenses that were not subject to the spending limit were (from Box C)	\$	1300
6. Total of all campaign expenses (from Box C)	\$	21065
7. Election campaign surplus/deficit from current election (from Box E)	\$	-17255
8. Contributions refunded to candidate or spouse (from Box E)	\$	0
9. Amount paid to clerk (from Box E)	\$	0

Box C: Statement of Campaign Period Income and Expenses

1d

From YYYY 2011	MM 8	DD 3	To YYYY 2011	MM 11	DD 3	For Candidate Mark Cashin
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INCOME		
Candidate's surplus from immediately preceding election released by the clerk	+	\$
Contributions from candidate	+	\$ 0
Contributions from spouse of candidate	+	\$
All other contributions	+	\$ 3710
Revenue from fund-raising functions not deemed a contribution (from Schedule 2, Part III)	+	\$
Interest income	+	\$
Other (provide full details)		
1. Refund of filing fee	+	\$ 100
2.	+	\$
3.	+	\$
Total Campaign Period Income	=	\$ 3,810.00 C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses Subject to Spending Limit		
Advertising	+	\$ 3743
Bank charges	+	\$ 115
Brochures	+	\$ 8059
Interest on loan	+	\$
Inventory contributed to candidate's campaign (Schedule 3)	+	\$
Meetings hosted	+	\$ 439
Nomination filing fee	+	\$ 100
Office expenses	+	\$ 733
Phone and/or Internet	+	\$
Salaries and benefits/honoraria/professional fees	+	\$
Signs	+	\$ 5941
Other (provide full details)		
1. Gas expenses	+	\$ 635
2.	+	\$
3.	+	\$
Subtotal	=	\$ 19,765.00 C2

Expenses Not Subject to Spending Limit		
Accounting and audit	+	\$ 1300
Costs of fund-raising function (from Schedule 2, Part IV)	+	\$
Expenses related to compliance audit	+	\$
Expenses related to controverted elections	+	\$
Expenses related to recounts	+	\$
Voting day party / appreciation notices	+	\$
Expenses related to candidate's disability (provide details)		
1.	+	\$
2.	+	\$
3.	+	\$
Other (provide full details)		
1.	+	\$
2.	+	\$
3.	+	\$
Subtotal	=	\$ 1,300.00 C3

Total Campaign Period Expenses (C2) + (C3)	=	\$ 21,065.00 C4
Excess (Deficiency) of Income over Expenses (C1) - (C4)	=	\$ (17,255.00)

Box D: Statement of Assets and Liabilities as at November 3, 2011

Assets		
Cash	+	\$ 287
Accounts receivable	+	\$
Value of inventory retained (from Schedule 4)	+	\$
Other (provide full details)		
1.	+	\$
2.	+	\$
3.	+	\$
Total Assets		\$ 287.00
Liabilities and Excess (Deficiency) of Income over Expenses		
Accounts payable	+	\$ 1300
Borrowings, overdraft	+	\$
Other (provide full details)		
1. Candidate advances	+	\$ 16242
2.	+	\$
3.	+	\$
Total Liabilities		\$ 17,542.00

Box E: Statement of Determination of Surplus or Deficit and Disposition of Surplus

Part I - Determination of Surplus or Deficit

Amount of excess (deficiency) of income over expenses (from Box C)	+	\$ -17255	E1
Deduct: Any deficit carried forward by the candidate from immediately preceding election if the offices are with respect to the same jurisdiction	-	\$ 0	E2
Surplus (or deficit) for the campaign period (E1) - (E2)	=	\$ -17255	
Deduct: Any refund of contributions to the candidate or spouse (only if there is a surplus)	-	\$ 0	
Total Determination	=	\$ -17255	E3

Part II - Disposition of Surplus

If line E3 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.

Surplus paid to the municipal clerk of the municipality of _____

Box F: Declaration

I, Mark Cashin, 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 correct.

Declared before (clerk or commissioner)

in the City of Mississauga on (yyyy/mm/dd) 2011-11-18

Signature of Clerk or Commissioner

Date Filed in the Clerk's Office (yyyy/mm/dd) 2011-11-18

Signature of Candidate

Schedule 1 - Contributions

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Part I - Contribution

Contribution from candidate +	\$	
Contribution from spouse +	\$	
Total from each single contributor totalling more than \$100			
<ul style="list-style-type: none"> • include all ticket revenue where ticket price exceeds \$100 • include all goods and services where value exceeds \$100* • do not include contributions from candidate or spouse 			
 +	\$	3060
Total from each single contributor totalling \$100 or less			
<ul style="list-style-type: none"> • include all ticket revenue where ticket price is \$100 or less • include all goods and services where value is \$100 or less* • do not include contributions from candidate or spouse 			
 +	\$	650
*Note: Goods and services must also be reported as expenses in Box C			
Less: Contribution returned or payable to the contributor -	\$	
Contribution paid or payable to the clerk -	\$	
Total Amount of Contribution =	\$	3,710.00
Total contribution from anonymous sources =	\$	
Amount of contributions paid or payable to the clerk (1A) + (1B) =	\$	

1A
1B

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	Address	Amount
Tom McPhearson	531 Esplanade Road, Oakville, ON, L6J 1A6	\$ 250
Pasquale Manna	2156 Hurontario Street, Mississauga, ON, L5B 1P4	\$ 150
Richard Fawcett	1538 Hampshire Crescent, Mississauga, ON, L5G 4P7	\$ 150
Terry Chaffe	1413 Queen Victoria Avenue, Mississauga, ON, L5H 3H2	\$ 150
Peter Anderson	3402 Peachtree Court, Mississauga, ON, L5L 1L9	\$ 250
Jack Macdonald	2470 Jarvis Street, Mississauga, ON, L5C 2P6	\$ 200
David Pallett	1409 Tonolli Road, Mississauga, ON, L4Y 4C2	\$ 250
Lynn Lewis	4450 Tucana Court, Mississauga, ON, L5R 3K8	\$ 200
Arnold Santos	26 Summer Heights Drive, Mississauga, ON	\$ 200
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		\$
		\$
		\$
		\$
		\$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment		Total \$ 1800

Table 2: Monetary contributions from unions or corporations

Name (Legal and Carrying on Business As)	Address	President or Business Manager	Cheque Signatory	Amount
David Searles Surveying Limited	4284 Village Centre Court, Mississauga, ON, L4Z 1S2			\$ 150
				\$
				\$
				\$
				\$
				\$
				\$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment				Total \$ 150

Table 3: Contributions in goods or services (Note: must also be reported as expenses in Box C)

Name	Address	Goods or Services	Amount
Event Direct	505 Queensway East, Mississauga, ON, L5A 4B4	Bouncing castles	\$ 439
Dr. Hoanh Nguyen	3085 Hurontario Street, Mississauga, ON, L5A 4E4	Rent	\$ 671
			\$
			\$
			\$
			\$
			\$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total \$ 1110

Total Part II Contributions

\$ 3060

Schedule 2 – Fund-Raising Function

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Additional schedule for each event or activity held is/are listed on separate supplementary attachment(s)

Date			Description of event or activity
YYYY	MM	DD	

Admission charge (per person)* (may not exceed individual contribution limit) - - - - - \$ 2A
 *If admission charge per person is not consistent, attach complete breakdown of all ticket sales.

Number of tickets sold - - - - - 2B

Part I – Ticket Revenue

Lines: (2A) x (2B) (include in Schedule 1) - - - - - = \$

Part II – Other Revenue Deemed A Contribution

Provide full details (e.g., revenue from goods sold in excess of fair market value)

1.	- - - +	\$ <input type="text"/>
2.	- - - +	\$ <input type="text"/>
3.	- - - +	\$ <input type="text"/>
4.	- - - +	\$ <input type="text"/>
5.	- - - +	\$ <input type="text"/>
6.	- - - +	\$ <input type="text"/>
7.	- - - +	\$ <input type="text"/>
8.	- - - +	\$ <input type="text"/>
Total Part II Revenue (include in Schedule 1)	- - - =	\$ <input type="text"/>

Part III – Other Revenue Not Deemed A Contribution

Provide full details (e.g., contributions of \$10 or less; revenue from refreshment sold at cost)

1.	- - - +	\$ <input type="text"/>
2.	- - - +	\$ <input type="text"/>
3.	- - - +	\$ <input type="text"/>
4.	- - - +	\$ <input type="text"/>
5.	- - - +	\$ <input type="text"/>
6.	- - - +	\$ <input type="text"/>
7.	- - - +	\$ <input type="text"/>
8.	- - - +	\$ <input type="text"/>
Total Part III Revenue (include in Box C)	- - - =	\$ <input type="text"/>

Part IV – Expenses Related to Fund-Raising Function

Venue - - - - -	- - - +	\$ <input type="text"/>
Event advertising - - - - -	- - - +	\$ <input type="text"/>
Food and drink - - - - -	- - - +	\$ <input type="text"/>
Entertainment - - - - -	- - - +	\$ <input type="text"/>

Other (provide full details)

1.	- - - +	\$ <input type="text"/>
2.	- - - +	\$ <input type="text"/>
3.	- - - +	\$ <input type="text"/>
4.	- - - +	\$ <input type="text"/>
5.	- - - +	\$ <input type="text"/>
6.	- - - +	\$ <input type="text"/>
7.	- - - +	\$ <input type="text"/>
8.	- - - +	\$ <input type="text"/>

Total Part IV Expenses (include in Box C) - - - - - = \$

li

Schedule 3 – Inventory of Campaign Goods and Materials (from Previous Campaign) Used in Candidate's Campaign

Description	Date Acquired (yyyy/mm/dd)	Supplier	Unit Value	Quantity	Total Value
			\$		\$
			\$		\$
			\$		\$
			\$		\$
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			\$		\$
			\$		\$
			\$		\$
Total Value of Inventory from Previous Campaign Used in Candidate's Campaign					\$

Schedule 4 – Inventory of Campaign Goods and Materials at The End of Campaign

Description	Date Acquired (yyyy/mm/dd)	Supplier	Unit Value	Quantity	Total Value
			\$		\$
			\$		\$
			\$		\$
			\$		\$
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			\$		\$
			\$		\$
			\$		\$
Total Value of Inventory of Campaign Goods and Materials					\$

Auditor's Report**Municipal Elections Act, 1996 (Section 78)**

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

Professional Designation of Auditor

McCarney Greenwood LLP

Municipality Brampton		Date (yyyy/mm/dd) 2011-11-17	
Contact Person Last Name Saujani		First Name Sanjay	Licence No. 1-19492
Address Suite/Unit No. 100	Street No. 8501	Street Name Mississauga Road	
City/Town Brampton		Province On	Postal Code L6Y5G8
Telephone No. (incl. area code) 416 451 4788	ext.	Fax No. 416 451 3299	Email Address



INDEPENDENT AUDITORS' REPORT

To City of Mississauga Clerk,

We have audited the accompanying Financial Statements – Auditor's Report Form 4 ("Financial Statements") of Mark Cashin, ("candidate"), which comprise the Statement of Assets and Liabilities as at November 3, 2011, and Statements of Campaign Period Income and Expenses and Determination of Surplus and Deficit for the campaign period from August 3 to November 3, 2011 relating to the Municipal election held on September 19, 2011. These financial statements have been prepared by the candidate in accordance with the financial reporting provisions of Section 78 prescribed by the *Municipal Elections Act, 1996*.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 78 of the *Municipal Elections Act, 1996*, and for such internal control as the candidate determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards.. Those standards require that we 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 considers internal control relevant to the candidate's preparation of the financial statements 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 internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the presentation of the financial statements. The *Municipal Elections Act, 1996* does not, however, 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 Act.

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

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of the various categories of income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of income and expenses was limited to the amounts recorded in the candidate's election campaign records and we were not able to determine whether any adjustments might be necessary to assets, liabilities, income, expenses and the campaign period surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements of the candidate for the period ended November 3, 2011 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 78 of the *Municipal Elections Act, 1996*.

Restrictions on Use

The financial statements are prepared to assist the candidate to comply with the financial reporting provisions of Section 78 of the *Municipal Elections Act, 1996*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City of Mississauga Clerk and should not be used by parties other than the City of Mississauga Clerk.

Brampton, Ontario
November 17, 2011

Mc Carney Greenwood LLP

McCARNEY GREENWOOD LLP
Chartered Accountants
Licensed Public Accountants

**Financial Statement – Auditor’s Report
Form 4**

Municipal Elections Act, 1996 (Section 78)

Election Campaign Finances
Committee

November 26, 2012

Instructions

All candidates must complete Boxes A, B, C, D, E and F and Schedule 1. All candidates must complete Schedules 2, 3 and 4 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.

For the campaign period from (day candidate filed nomination)	YYYY	MM	DD	to	YYYY	MM	DD
	2011	11	04		2012	05	18

- Primary filing reflecting finances to December 31 (or 45th day after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45th day after voting day in a by-election)

Box A. Name of Candidate and Office

Name of Candidate			
Last Name	First Name	Middle Initial	
Cashin	Mark		
Mailing Address			
Suite/Unit No.	Street No.	Street Name	
316	6045	Creditview Road	
City/Town		Province	Postal Code
Mississauga		ON	L5V 0B1
Telephone No. (incl. area code)		Fax No.	Email Address
Business	Home		
905-793-0700			markcashin@dominionlending.ca
Name of office for which the candidate sought election		Ward Name or No. (if any)	
Councillor		5	
Name of Municipality			
City of Mississauga			

Box B. Summary of Campaign Income and Expenses

1. My spending limit (as issued by clerk) was	\$	0.00
2. Surplus (or deficit) from previous election	\$	(17,255.00)
3. Total contributions received (from Schedule 1)	\$	0.00
4. My total campaign expenses that were subject to the spending limit were (from Box C)	\$	0.00
5. My total campaign expenses that were not subject to the spending limit were (from Box C)	\$	0.00
6. Total of all campaign expenses (from Box C)	\$	0.00
7. Election campaign surplus/deficit from current election (from Box E)	\$	0.00
8. Contributions refunded to candidate or spouse (from Box E)	\$	0.00
9. Amount paid to clerk (from Box E)	\$	0.00

Box C Statement of Campaign Period Income and Expenses

From YYYY 2011	MM 11	DD 04	To YYYY 2012	MM 05	DD 18	For Candidate Mark Cashin
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INCOME

Candidate's surplus from immediately preceding election released by the clerk	+	\$	0.00
Contributions from candidate	+	\$	0.00
Contributions from spouse of candidate	+	\$	0.00
All other contributions	+	\$	0.00
Revenue from fund-raising functions not deemed a contribution (from Schedule 2, Part III)	+	\$	0.00
Interest income	+	\$	0.00
Other (provide full details)		\$	
1.	+	\$	
2.	+	\$	
3.	+	\$	

Total Campaign Period Income ----- = \$ 0.00 C1

EXPENSES (Note: include the value of contributions of goods and services)

Expenses Subject to Spending Limit			
Advertising	+	\$	
Bank charges	+	\$	
Brochures	+	\$	
Interest on loan	+	\$	
Inventory contributed to candidate's campaign (Schedule 3)	+	\$	
Meetings hosted	+	\$	
Nomination filing fee	+	\$	
Office expenses	+	\$	
Phone and/or Internet	+	\$	
Salaries and benefits/honoraria/professional fees	+	\$	
Signs	+	\$	
Other (provide full details)		\$	
1.	+	\$	
2.	+	\$	
3.	+	\$	
Subtotal	=	\$	

C2

Expenses Not Subject to Spending Limit			
Accounting and audit	+	\$	
Costs of fund-raising function (from Schedule 2, Part IV)	+	\$	
Expenses related to compliance audit	+	\$	
Expenses related to controverted elections	+	\$	
Expenses related to recounts	+	\$	
Voting day party / appreciation notices	+	\$	
Expenses related to candidate's disability (provide details)		\$	
1.	+	\$	
2.	+	\$	
3.	+	\$	
Other (provide full details)		\$	
1.	+	\$	
2.	+	\$	
3.	+	\$	
Subtotal	=	\$	

C3

Total Campaign Period Expenses (C2) + (C3) ----- = \$ 0.00 C4

Excess (Deficiency) of Income over Expenses (C1) - (C4) ----- = \$ 0.00

Box D: Statement of Assets and Liabilities as at May 18, 2012

Assets

Cash	+	\$	0.00	
Accounts receivable	+	\$	0.00	
Value of Inventory retained (from Schedule 4)	+	\$	0.00	
Other (provide full details)				
1.	+	\$		
2.	+	\$		
3.	+	\$		
Total Assets				= \$ 0.00

Liabilities and Excess (Deficiency) of Income over Expenses

Accounts payable	+	\$	0.00	
Borrowings, overdraft	+	\$	0.00	
Other (provide full details)				
1. Candidate advances	+	\$	17,255.00	
2.	+	\$		
3.	+	\$		
Total Liabilities				= \$ 17,255.00

Box E: Statement of Determination of Surplus or Deficit and Disposition of Surplus

Part I – Determination of Surplus or Deficit

Amount of excess (deficiency) of income over expenses (from Box C)	+	\$	0.00	E1
Deduct: Any deficit carried forward by the candidate from immediately preceding election if the offices are with respect to the same jurisdiction	-	\$	(17,255.00)	E2
Surplus (or deficit) for the campaign period (E1) – (E2)	=	\$	(17,255.00)	
Deduct: Any refund of contributions to the candidate or spouse (only if there is a surplus)	-	\$	0.00	
Total Determination	=	\$	(17,255.00)	E3

Part II – Disposition of Surplus

If line E3 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.

Surplus paid to the municipal clerk of the municipality of _____

Box F: Declaration

I, Mark Cashin, a candidate in the municipality of City of Mississauga, hereby declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Declared before (clerk or commissioner)

in the City of Mississauga
on (yyyy/mm/dd) August 10, 2012
Crystal Green
Signature of Clerk or Commissioner
August 10, 2012
Date Filed in the Clerk's Office (yyyy/mm/dd)

[Signature]
Signature of Candidate

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Table 2: Monetary contributions from unions or corporations

Name (Legal and Carrying on Business As)	Address	President or Business Manager	Cheque Signatory	Amount
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	\$

Table 3: Contributions in goods or services (Note: must also be reported as expenses in Box C)

Name	Address	Goods or Services	Amount	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
			\$	
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	\$

Total Part II Contributions

\$

Schedule 2 - Fund-Raising Function

Additional schedule for each event or activity held is/are listed on separate supplementary attachment(s)

Date			Description of event or activity
YYYY	MM	DD	

Admission charge (per person)* (may not exceed individual contribution limit) ----- \$ 2A

*If admission charge per person is not consistent, attach complete breakdown of all ticket sales.

Number of tickets sold ----- 2B

Part I - Ticket Revenue

Lines: (2A) x (2B) (include in Schedule 1) ----- = \$

Part II - Other Revenue Deemed A Contribution

Provide full details (e.g., revenue from goods sold in excess of fair market value)

1.	-----	-	-	+	\$	<input type="text"/>
2.	-----	-	-	+	\$	<input type="text"/>
3.	-----	-	-	+	\$	<input type="text"/>
4.	-----	-	-	+	\$	<input type="text"/>
5.	-----	-	-	+	\$	<input type="text"/>
6.	-----	-	-	+	\$	<input type="text"/>
7.	-----	-	-	+	\$	<input type="text"/>
8.	-----	-	-	+	\$	<input type="text"/>

Total Part II Revenue (include in Schedule 1) ----- = \$

Part III - Other Revenue Not Deemed A Contribution

Provide full details (e.g., contributions of \$10 or less; revenue from refreshment sold at cost)

1.	-----	-	-	+	\$	<input type="text"/>
2.	-----	-	-	+	\$	<input type="text"/>
3.	-----	-	-	+	\$	<input type="text"/>
4.	-----	-	-	+	\$	<input type="text"/>
5.	-----	-	-	+	\$	<input type="text"/>
6.	-----	-	-	+	\$	<input type="text"/>
7.	-----	-	-	+	\$	<input type="text"/>
8.	-----	-	-	+	\$	<input type="text"/>

Total Part III Revenue (include in Box C) ----- = \$

Part IV - Expenses Related to Fund-Raising Function

Venue	-----	-	-	+	\$	<input type="text"/>
Event advertising	-----	-	-	+	\$	<input type="text"/>
Food and drink	-----	-	-	+	\$	<input type="text"/>
Entertainment	-----	-	-	+	\$	<input type="text"/>

Other (provide full details)

1.	-----	-	-	+	\$	<input type="text"/>
2.	-----	-	-	+	\$	<input type="text"/>
3.	-----	-	-	+	\$	<input type="text"/>
4.	-----	-	-	+	\$	<input type="text"/>
5.	-----	-	-	+	\$	<input type="text"/>
6.	-----	-	-	+	\$	<input type="text"/>
7.	-----	-	-	+	\$	<input type="text"/>
8.	-----	-	-	+	\$	<input type="text"/>

Total Part IV Expenses (include in Box C) ----- = \$

Schedule 3 – Inventory of Campaign Goods and Materials (from Previous Campaign) Used in Candidate's Campaign					
Description	Date Acquired (yyyy/mm/dd)	Supplier	Unit Value	Quantity	Total Value
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
Total Value of Inventory from Previous Campaign Used in Candidate's Campaign					\$

Schedule 4 – Inventory of Campaign Goods and Materials at The End of Campaign					
Description	Date Acquired (yyyy/mm/dd)	Supplier	Unit Value	Quantity	Total Value
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
Total Value of Inventory of Campaign Goods and Materials					\$

Auditor's Report

Municipal Elections Act, 1996 (Section 78)

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

Professional Designation of Auditor

Municipality		Date (yyyy/mm/dd)	
Contact Person Last Name		First Name	Licence No.
Address			
Suite/Unit No.	Street No.	Street Name	
City/Town		Province	Postal Code
Telephone No. (incl. area code) ext.	Fax No.	Email Address	