

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 5	0 2

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- 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 <u>Luloff</u>	Given Name(s) <u>Matthew</u>	
Office for Which the Candidate Sought Election <u>City Councillor</u>	Ward Name or Number (if any) <u>Orléans East - Cumberland - Ward 1</u>	
Municipality <u>Ottawa</u>		
Spending Limit General <u>\$37,824.45</u>	Parties and Other Expressions of Appreciation <u>\$3,782.45</u>	Contribution Limit Contributions from Candidate and Spouse <u>\$12,723.40</u>

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

Box B: Declaration

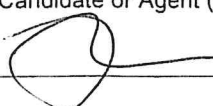
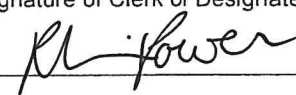
I, Matthew Luloff, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.



Signature of Candidate

2023/03/31

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>9:39</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate 
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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)	+ \$	38,918.85
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)

= \$ 38,918.85 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)	+ \$	2,107.85
Advertising	+ \$	4,444.66
Brochures/flyers	+ \$	7,087.14
Signs (including sign deposit)	+ \$	6,361.45
Meetings hosted	+ \$	835.42
Office expenses incurred until voting day	+ \$	4,209.26
Phone and/or internet expenses incurred until voting day	+ \$	1,864.06
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	515.60
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Website	+ \$	3,277.75
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to general spending limit	= \$	30,703.19 C2

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

1. Election Day Party	+ \$	3,217.55
2. _____	+ \$	

3.	_____	+ \$	
4.	_____	+ \$	
5.	_____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	3,217.55 C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	4,027.32
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		+ \$	9.60
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	
Bank charges incurred after voting day		+ \$	137.73
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		= \$	4,174.65 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **38,095.39 C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	823.46 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	
Surplus (or deficit) for the campaign		= \$	823.46 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	+	\$		
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$	2,107.85	
<hr/>				
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+	\$	2,411.00	
<hr/>				
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).	+	\$	34,400.00	
<hr/>				
Less: Ineligible contributions paid or payable to the contributor	-	\$		
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$		
<hr/>				
Total Amount of Contributions (record under Income in Box C)	=	\$	38,918.85	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 (\$)
Total		

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 (\$)
Lawn signs	2018/05/01		80	450.40
Step stakes	2018/05/01		80	131.20
Arterial signs	2018/05/01		25	1,526.25
Total				2,107.85

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

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

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

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See attached list			34,400.00	
Total			34,400.00	

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

Table 4: 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 (\$)
Total				

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

Total for Part III – Contributions exceeding \$100 per contributor
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 34,400.00 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. _____ + \$ 0.00

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. _____ + \$ _____

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 Ottawa	Date (yyyy/mm/dd) 2023/03/28
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Contact Information

Last Name or Single Name Ethier-Boyer	Given Name(s) Katerine	Licence Number 1-172-40/410078
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Address

Suite/Unit Number	Street Number	Street Name	Province	Postal Code
	1	Rothwell drive	Ontario	K1J 7G3

Telephone Number 613-747-8494	Email Address katerine@boyer-boyer.com
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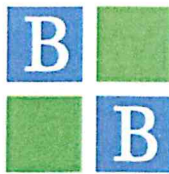
The report must be done in accordance with generally accepted auditing standards and must:

- 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.

Date Accepted	Last	First	Address	Amount
2022/05/04	Phillips	Edward	3436 Prince of Wales Drive, Ottawa, ON, K2G6X2	\$ 1,200.00
2022/05/05	Eagan	Jennifer	70 Burlington Crescent, Ottawa, ON, K1T 3K3	\$ 150.00
2022/05/05	Eagan	Curtis	70 Burlington Crescent, Ottawa, ON, K1T 3K3	\$ 150.00
2022/05/09	McKay	John	20 Kimbolton Ct, Toronto, ON, M1C 3G2	\$ 300.00
2022/05/24	Parkes	Steven John	72 Helena St, Ottawa, ON, K1Y 3N1	\$ 1,000.00
2022/05/24	Gardner	Richard	543 Church St, Winchester, ON, K0C 2K0	\$ 1,000.00
2022/05/24	Malhotra	Neil	375 Minto Pl, Rockcliffe, ON, K1M0B1	\$ 1,000.00
2022/05/24	Anderson	Bronwyn N T	PO Box 20069, Perth, ON, K7H3M6	\$ 1,000.00
2022/05/24	Dufresne	Pierre	183 Stewart St, Ottawa, ON, K1N 6J8	\$ 1,000.00
2022/05/24	Kardish	Joshua	2280 Braeside Ave, Ottawa, ON, K1H 0A4	\$ 1,000.00
2022/05/27	Stenger	Peter	1343 Scharfgate Dr, Manotick, ON, K4M 1C4	\$ 1,000.00
2022/07/11	Tomlinson	Cindy	440 Avondale Ave, Ottawa, ON, K2A 0S3	\$ 1,000.00
2022/07/17	Feltmate	Doug	1641 Orfrod Cres, Ottawa, ON, K4A 1V3	\$ 500.00
2022/07/19	Theberge	Joey	1433 Wellington St W #603, Ottawa, ON, K1Y 2X4	\$ 1,200.00
2022/08/05	Charron	Ray	847 Nesting Way, Ottawa, ON K4A3X3	\$ 250.00
2022/08/06	Makuch	Joshua	231 Kenilworth Ave, Toronto, ON M4L 3S7	\$ 250.00
2022/08/22	Conley	Matthew	327 Breezehill Avenue South, Apt. 403, Ottawa, ON K1Y1R6	\$ 500.00
2022/08/25	Edwards	Bill	1370 Cox Country Road , Cumberland , ON K4C 1N8	\$ 200.00
2022/08/30	Mullen	Shirley	Concession 2 NDR RR1, Walkerton, ON N0G0V0	\$ 150.00
2022/08/30	Faris	Ian	122 Crevasse Rd, Ottawa, ON, K1W0P9	\$ 250.00
2022/08/30	Wahab	Fairouz	49 Ella St, Ottawa, ON, K1S2S3	\$ 500.00
2022/08/30	Singhal	Krishan	456 Lansdowne Rd N, Ottawa, ON, K1M0X9	\$ 500.00
2022/08/30	Singhal	Manju	456 Lansdowne Rd N, Ottawa, ON, K1M0X9	\$ 500.00
2022/08/30	Singhal	Anglea	258 Second Ave, Ottawa, ON, K1S2H9	\$ 500.00
2022/08/30	Yemm	Kevin	266 Second Ave, Ottawa ON, K1S2H9	\$ 500.00
2022/08/30	Grandmont	Steve	120 Tournesol Ct, Orléans ON, K1W0J1	\$ 500.00
2022/09/06	Guibord	Robert	1110 Bosque Crescent, Ottawa, ON K4C1C3	\$ 250.00
2022/09/06	Carricato	Anthony	6-238 Fifth Ave, Ottawa , ON K1S2N3	\$ 250.00
2022/09/10	Mullen	Stephen	680 Concession 2 NDR, Rr1, Walkerton, ON N0g2v0	\$ 150.00
2022/09/11	Lotf	Mohamad	1975 Orchardview Avenue, Orleans, ON K4A 3B8	\$ 250.00
2022/09/14	Patterson	Gibson	8481 Parkway Road, Metcalfe, On, K0A2P0	\$ 500.00
2022/09/14	McPhedran	David	1547 John Quinn Road, Ottawa, ON, K4P1J7	\$ 1,200.00
2022/09/13	Dore	Daniel	101 King Arthur Street, Cumberland, ON K4C 0A2	\$ 1,200.00
2022/09/13	Slack	Harvey	80-263 Botanica Private, Ottawa, ON KIY 4P9	\$ 150.00
2022/09/15	Rivard	Jean-Luc	2669 Dubois street, Rockland, ON K4K 1K7	\$ 1,000.00
2022/09/18	Phillips	Zach	1185 Beaverwood Road, Manotick, ON K4m 1A2	\$ 1,200.00
2022/09/18	Jamieson	Brittany	1185 Beaverwood Rd, Manotick, ON K4M1A2	\$ 1,200.00
2022/09/19	Jackson	Rae	5965 Mitch Owens Rd, Ottawa, ON k1x1c4	\$ 1,200.00
2022/09/19	Van Haastrecht	Linda	85 Cantle Cres, Ottawa, On K0A2Z0	\$ 1,000.00
2022/09/19	Van Haastrecht	Peter	85 Cantle Cres, Ottawa, On K0A2Z0	\$ 1,000.00
2022/09/19	Wellstein	Carolyn	1035 Bank St. Unit 102, Ottawa, On, K1S5K3	\$ 1,000.00
2022/09/19	Cairo	Dianne	1035 Bank St. Unit 110, Ottawa, On, K1S5K3	\$ 1,000.00
2022/09/19	Cairo	Alfredo	2 Gateway Cres, Etobicoke, ON, M9A4L9	\$ 1,000.00
2022/09/27	Lalonde	Marie-France	1916 Pennyroyal Cres, Orléans , ON K4A0P3	\$ 200.00
2022/10/02	Papala	Karunakar	226 Wildcliff Way, Ottawa, ON K4A 0L3	\$ 150.00
2022/10/03	O'Shea	Kevin	42 Saddlebrook St, Ottawa, ON K2G5N4	\$ 500.00
2022/10/03	Paradis	Jonathan	132 Soleil Ave, Ottawa, ON, K4A0V8	\$ 500.00
2022/10/03	Ricci	Sandro	81 Maple Stand Way, Ottawa, ON K2G6V1	\$ 500.00
2022/10/03	Panetta	Marcello	5410 Mansel Cres, Ottawa, ON K4M1L3	\$ 250.00
2022/10/26	Greenberg	Robert	48 Saddlebrook St, Ottawa ON, K2G 5N4	\$ 1,200.00
2022/10/26	Sabine	Nadine	29 Cricton St, Ottawa ON, K1M1V5	\$ 1,200.00
2022/10/26	Murphy	Kevin	6953 Viola St, North Gower, ON, K0A2T0	\$ 250.00
				\$ 34,400.00



Boyer & Boyer

Comptables professionnels agréés / Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the City Clerk and Solicitor of the City of Ottawa
Qualified Opinion

We have audited the financial statements of Matthew Luloff Municipal Election Campaign (the Candidate), which comprise the Statements of Campaign Income and Expenses and the Calculation of Surplus or Deficit for the period from May 2, 2022 to December 31, 2022, and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements of the Candidate are prepared, in all material respects, in accordance with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76.

Basis for Qualified Opinion

Due to the inherent nature of campaign transactions, 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 Candidate and we were not able to determine whether any adjustments might be necessary to income, expenses, and period surplus for the period ended December 31, 2022.

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, including verifying campaign contributions to the campaign bank account statement, is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Use

The financial statements are prepared to assist the Candidate to comply with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City Clerk and Solicitor of the City of Ottawa and should not be used by parties other than the Candidate and Ontario Ministry of Municipal Affairs and Housing. Our opinion is not modified in respect of this matter.

Responsibilities of the Candidate for the Financial Statements

The Candidate is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 88.11 of the Municipal Elections Act, 1996 and City of Ottawa By-Law No.2022-76, and for such internal control as Candidate determines is necessary to enable the preparation of financial statements that are 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 3, forms part of our auditor's report.



Boyer & Boyer, CPA
Chartered Professional Accountants
Licensed Public Accountants

Ottawa
March 30, 2023

APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the 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 Candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Explication

Le Règlement municipal n° 2022-76 autorise le versement de remises aux particuliers qui contribuent à la campagne de candidats qui briguent un siège au Conseil municipal et qui se conforment aux dispositions du Règlement. En vertu de l'alinéa 7(d) du Règlement, « un candidat participant doit soumettre un formulaire supplémentaire, établi à cet effet par le greffier municipal, sur lequel le vérificateur confirme qu'il a vérifié toutes les contributions par rapport à un relevé bancaire du compte de campagne ».

Nom du vérificateur ou de la vérificatrice : Boyer : Boyer CPA / Katherine Etheer Boyer

Désignation professionnelle du vérificateur(trice) : CPA / LPA

Nom du candidat(e) : Matthew Kuloff
(Veuillez inscrire le nom complet en caractères d'imprimerie)

Candidat(e) désigné(e) au poste de :

- Maire
 Conseiller(ère), quartier 1

Je soussigné(e) confirme que j'ai vérifié toutes les contributions par rapport au relevé bancaire du compte de campagne.


Signature du vérificateur ou de la vérificatrice

2023-03-30
Date (aaaa/mm/jj)