

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 his or her spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 2018/07/03 to 2018/12/31

Check box marked: Initial filing reflecting finances to December 31 (or 45th day after voting day in a by-election)

Check box unmarked: Supplementary filing including finances after December 31 (or 45th day 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: Hubley

Given Name(s): Allan

Office for which the candidate sought election: City Councillor

Ward name or number (if any): Ward 23

Municipality: City of Ottawa

Spending Limit – General: \$33,044.90

Spending Limit – Parties and Other Expressions of Appreciation: \$3,304.49

Check box unmarked: I did not accept any contributions or incur expenses (Complete Box A and B only)

Box B: Declaration

I, Allan Hubley, 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

Date (Year/Month/Day): 2019/03/28

Date Filed (Year/Month/Day): 2019/03/28

Time Filed: 2:58 p.m.

Initial of Candidate or Agent (if filed in person)

Signature of Clerk of Designate

Box C: Statement of Campaign Income and Expenses

Loan

Name of bank or recognized lending institution: Not Provided

Amount borrowed: \$0.00

Income

Total amount of all contributions (from line 1A in Schedule 1): \$ 32,140.28

Revenue from items \$25 or less: \$ 80.00

Sign deposit refund: \$ 0.00

Revenue from fundraising events not deemed a contribution (from Part 3 of Schedule 2): \$ 0.00

Interest earned by campaign bank account: \$ 0.00

Other (provide full details): No Other Income

Line C1: Total Campaign Income (Do not include loan): \$ 32,220.28

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): \$ 5,540.28

Advertising: \$ 8,360.92

Brochures/flyers: \$ 2,145.61

Signs (including sign deposit): \$ 2,375.20

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 1,366.63

Phone and or internet expenses incurred until voting day: \$ 721.46

Salaries, benefits, honoraria, professional fees incurred until voting day: \$ 0.00

Bank charges incurred until voting day: \$ 40.00

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Meals and entertainment:\$ 1,096.94

2. Gas:\$ 1,360.99

Line C2: Total Expenses subject to general spending limit: \$ 23,008.03

Expenses subject to spending limit for parties and other expressions of appreciation: No other expenses subject to spending limit.

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$2,721.32

Expenses not subject to spending limits

Accounting and audit: \$ 2,966.25

Cost of fundraising events or activities (list details in Part 4 of Schedule 2): \$ 0.00

Office expenses incurred after voting day: \$ 0.00

Phone and or internet expenses incurred after voting day: \$ 0.00

Salaries, benefits, honoraria, professional fees incurred after voting day: \$ 0.00

Bank charges incurred after voting day: \$ 0.00

Interest charged on loan after voting day: \$ 0.00

Expenses related to recount: \$ 0.00

Expenses related to controverted election: \$ 0.00

Expenses related to compliance audit: \$ 0.00

Expenses related to candidate's disability (provide full details): No expenses related to candidate's disability.

Other (provide full details): No other expenses not subject to spending limit

Line C4: Total expenses not subject to spending limits: \$ 2,966.25

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 28,695.60

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 3,524.68

Line D2: Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only): \$ 0.00

Total (Line D1 – Line D2): \$ 3,524.68

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 3,502.40

Line D3: Surplus (or deficit) for the campaign: \$ 22.28

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 was responsible for the conduct of the election.

Schedule 1 – Contributions

Part 1 – Summary of Contributions

Contributions in money from candidate and spouse: \$0.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$5,540.28

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)):

\$ 80.00

Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Tables 1 and Table 2) (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)): \$ 26,600.00

Less: Contributions returned or payable to the contributor: \$ 0.00

Less: Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25: \$ 0.00

Line 1A: Total amount of contributions (record under Income in Box C): \$ 32220.28

Part 2 – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Kenneth MacGowan	5 Speers Cres, Ottawa, ON, K2M 1W1	09-Dec-18	\$200.00	\$0.00
Terry Nichols	13 Rivergreen Cres, Ottawa, ON, K2M 2E1	16-Oct-18	\$1,200.00	\$0.00
Christopher Simpson	155 Balmoral Dr, Carleton Place, ON, K7C 0C4	15-Oct-18	\$250.00	\$0.00
Hugh Gorman	14 Lynwood Ave, Ottawa, ON, K1Y 2B3	12-Oct-18	\$500.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Dennis Ederhard	91 Langford Cres, Ottawa, ON, K1K 2N6	27-Sep-18	\$1,000.00	\$0.00
William Davidson	3574 Timmins Rd, Pakenham, ON, K0A 2X0	10-Sep-18	\$200.00	\$0.00
Jennifer Ruddy	8 Grouse Nest N/A, Ottawa, ON, K1J 7G1	27-Aug-18	\$230.00	\$0.00
John Edmund Ruddy	8 Grouse Nest N/A, Ottawa, ON, K1J 7G1	24-Aug-18	\$520.00	\$0.00
Andrew McNeely	9 Creek's End Lane, Ottawa, ON, K2H 1C7	08-Aug-18	\$750.00	\$0.00
Bianca O'Shea	16 Stonebriar Dr, Ottawa, ON, K2G 5Y2	01-Aug-18	\$1,000.00	\$0.00
Keven McCrann	404-428 Sparks St, Ottawa, ON, K1R 0B3	01-Aug-18	\$500.00	\$0.00
Michael Casey	306 Faircrest Rd, Ottawa, ON, K1H 5E8	31-Jul-18	\$500.00	\$0.00
Donna Riddell	11 Oakbriar Cres, Ottawa, ON, K2J 5E9	18-Jul-18	\$1,200.00	\$0.00
Eva Downing	51 Bernier Terr, Ottawa, ON, K2L 2V1	17-Jul-18	\$200.00	\$0.00
Gilbson Patterson	8481 Parkway Rd, Ottawa, ON, K0A 2P0	10-Jul-18	\$300.00	\$0.00
Mark Shabinsky	165 Clemow Ave, Ottawa, ON, K1S 2B3	09-Jul-18	\$1,200.00	\$0.00
R Douglas Lazier	137 Willingdon Rd, Ottawa, ON, K1M 0C6	09-Jul-18	\$1,200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Murray Chown	43 Spruce Cres, Arnprior, ON, K7S 3V8	09-Jul-18	\$200.00	\$0.00
Jeffery Cavanagh	1965 Stittsville Main St, Ottawa, ON, K2S 1B8	09-Jul-18	\$750.00	\$0.00
Daniel Fernandes	506 Mayfair Ave, Ottawa, ON, K1Y 0L3	09-Jul-18	\$250.00	\$0.00
John Stirling	1148 Julia Crt, Dunrobin, ON, K0A 1T0	09-Jul-18	\$250.00	\$0.00
Bonnie Gardner	1360 Merkley Rd, Winchester, ON, K0C 2K0	09-Jul-18	\$1,200.00	\$0.00
Joy Kardish	16 Ossington Ave, Ottawa, ON, K1S 2B4	09-Jul-18	\$1,200.00	\$0.00
David Renfroe	523 Roosevelt Ave, Ottawa, ON, K2A 1Z9	09-Jul-18	\$300.00	\$0.00
John Macdougall	5515 Wicklow Dr, Manotick, ON, K4M 1C4	09-Jul-18	\$1,200.00	\$0.00
Douglas Kelly	16 Malcom Pl, Ottawa, ON, K2G 1P5	09-Jul-18	\$700.00	\$0.00
Timothy Chadder	980 Kingsmere Ave, Ottawa, ON, K2A 3K4	07-Jul-18	\$300.00	\$0.00
Madhu Kochar	3759 Revelstoke Dr, Ottawa, ON, K1V 7C2	06-Jul-18	\$300.00	\$0.00
Steve Grandmont	1856 Mickelberry Cres, Ottawa, ON, K4A 0P2	04-Jul-18	\$600.00	\$0.00
Monica Singhal	266 Second Ave, Ottawa, ON, K1S 2H9	04-Jul-18	\$600.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Fairouz Wahab	190 Fifth Ave, Ottawa, ON, K1S 2M9	04-Jul-18	\$600.00	\$0.00
Jacob Shabinsky	103 Stonebriar Dr, Ottawa, ON, K2G 5Y1	04-Jul-18	\$1,200.00	\$0.00
Ian Shabinsky	525 Piccadilly Ave, Ottawa, ON, K1Y 0H7	04-Jul-18	\$1,200.00	\$0.00
Cindy Feingold	45 Saddlebrook St, Ottawa, ON, K2G 5N5	11-Jun-18	\$1,200.00	\$0.00
Robert Greenberg	485 Richmond Rd, Ottawa, ON, K2A 3W9	11-Jun-18	\$1,200.00	\$0.00
Michelle Taggart	202 Faraday St, Ottawa, ON, K1T 3M6	31-May-18	\$1,200.00	\$0.00
Teresa Parkes	7 Second Ave, Ottawa, ON, K1S 2H2	24-May-18	\$1,200.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse:
\$ 26,600.00

Table 2: Contributions in goods and services from individuals other than candidate or spouse (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total amount of contributions in goods and services from individuals other than candidate or spouse: \$ 0.00

Line 1B - Total for Part 2 – Contributions exceeding \$100 per contributor (Add totals from Table 1 and Table 2 and record the total in Part 1 – Summary of Contributions):
\$26,600.00

Part 3 – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods and Services	Date Received (Year/Month/Day)	Value \$
Not Provided	Not Provided	\$0.00

Total value of goods or services from candidate or spouse: \$ 0.00

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 (Year/Month/Day)	Supplier	Quantity	Current Market Value \$
Signs – 4x4	2010/09/29	Koffman Signs	20	\$900.00
Signs – 2x4	2010/09/29	Koffman Signs	10	285.00
Signs – 2x4	2010/10/04	Koffman Signs	60	1,350.00
Signs – 2x4	2010/10/25	Koffman Signs	10	285.50
Signs – 16"x24"	2010/09/01	Koffman Signs	300	1,011.00
Signs – 16"x24"	2010/10/14	Koffman Signs	50	168.50
Signs – 18"x24"	2010/10/25	Koffman Signs	60	202.20
Sign -4x8	Not Provided	Not Provided	50	213.58
Metal Stakes	Not Provided	Not Provided	50	1,125.00

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 5,540.28

Schedule 2 – Fundraising Events and Activities

Fundraising Event or Activity

Complete a separate schedule for each event or activity held

Check box unmarked: Additional schedule(s) attached

Description of fundraising event/activity: Not Provided

Date of event/activity (Year/Month/Day): Not Provided

Part 1 – Ticket revenue

Line 2A: Admission charge (per person) (if there are a range of ticket prices, attach complete breakdown of all ticket sales): \$ 0.00

Line 2B: Number of tickets sold: 0

Total Part 1 (Line 2A x 2B) (include in Part 1 of Schedule 1): \$ 0.00

Part 2 – Other revenue deemed a contribution

(e.g. revenue from goods sold in excess of fair market value)

Provide details

Total Part 2 (include in Part 1 of Schedule 1): \$ 0.00

Part 3 – Other revenue not deemed a contribution

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

Total Part 3 (include under Income in Box C): \$ 0.00

Part 4 – Expenses related to fundraising event or activity

Provide details

Total Part 4 Expenses (include under Expenses in Box C): \$ 0.00

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, CA

Municipality: City of Ottawa

Date (Year/Month/Day): 2019/03/28

Contact information

Last Name or Single Name: Dimitriou

Given Name(s): Michael

Licence Number: 1-18260

Address - Suite or Unit Number. Street number and Street Name: 800-1600 Carling Avenue

Municipality, Province and Postal Code: Ottawa, Ontario K1Z 1G3

Telephone Number (including area code): (613) 691-4200

Email Address: Michael.Dimitriou@mp.ca

The report must be done in accordance with generally accepted auditing standards and must set out the scope of the examination and provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Check box marked: 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.

To the Ministry of Municipal Affairs
With respect to the campaign of Allan Hubley:

Qualified Opinion

We have audited the financial statements of Allan Hubley (the "Municipal Elections Campaign"), which comprise the statement of calculation of surplus or deficit as at December 31, 2018, and the statement of campaign income and expenses for the period then ended.

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 Allan Hubley for the period ended December 31, 2018, are prepared, in all material respects, in accordance with the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impractical through auditing procedures to determine that the accounting records include a complete listing of all contributions of goods and services. Accordingly, our verification of these transactions was limited to ensuring that the statements reflect the amounts recorded in the accounting records of Allan Hubley, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus or deficit.

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 Municipal Elections Campaign in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter -Basis of Accounting and Restriction on Distribution and Use

These financial statements have been prepared in accordance with the Municipal Elections Act, 1996. The financial statements are prepared to assist the Municipal Elections Campaign in validating that the financial statements are free from material misstatement. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Municipal Elections

Campaign, and should not be distributed to or used by parties other than the Municipal Elections Campaign. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Municipal Elections Act, 1996 and for such internal control as management 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.

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 Municipal Elections Campaign'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 those charged with governance 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.

Ottawa, Ontario

(Auditor's signature)

March 28, 2019

Chartered Professional Accountants
Licensed Public Accountants

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