

Financial Statement – Auditor’s Report Candidate – Form 4

Municipal Elections Act, 1996 (Section 88.25)

Instructions:

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor’s Report.

All surplus funds (after any refund to the candidate or 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: Luloff

Given Name(s): Matthew

Office for which the candidate sought election: Councillor

Ward name or number (if any): Orleans - Ward 1

Municipality: City of Ottawa

Spending Limit – General: \$36914.95

Spending Limit – Parties and Other Expressions of Appreciation: \$3691.45

Check box unmarked: I did not accept any contributions or incur expenses (Complete Box 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

Date (Year/Month/Day): 2019/03/27

Date Filed (Year/Month/Day): 2019/03/27

Time Filed: 2:30 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: N/A

Amount borrowed: \$0.00

Income

Total amount of all contributions (from line 1A in Schedule 1): \$ 15559.75

Revenue from items \$25 or less: \$ 0.00

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): \$ 15559.75

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): \$ 0.00

Advertising: \$ 1266.49

Brochures/flyers: \$ 3647.64

Signs (including sign deposit): \$ 4485.66

Meetings hosted: \$ 0.00

Office expenses incurred until voting day: \$ 135.44

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

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

Bank charges incurred until voting day: \$ 48.00

Interest charged on loan until voting day: \$ 0.00

Other (provide full details):

1. Meals :\$ 343.31
2. Website design :\$ 1017.00

Line C2: Total Expenses subject to general spending limit: \$ 10943.54

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

1. Volunteer Appreciation Party :\$ 678.85

Line C3: Total Expenses subject to spending limit for parties and other expressions of appreciation: \$678.85

Expenses not subject to spending limits

Accounting and audit: \$ 3107.50

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

Office expenses incurred after voting day: \$ 498.70

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: \$ 31.00

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: \$ 3637.20

Line C5: Total Campaign Expenses (Line C2 + Line C3 + Line C4): \$ 15259.59

Box D: Calculation of Surplus of Deficit

Line D1: Excess (deficiency) of income over expenses (Income minus Total Expenses) (Line C1 – Line C5): \$ 300.16

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): \$ 300.16

If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign: \$ 250.00

Line D3: Surplus (or deficit) for the campaign: \$ 50.16

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: \$250.00

Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4): \$0.00

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)): \$ 4108.75

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)): \$ 11201.00

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): \$ 15559.75

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
James Patrick	11 Montcalm St, Ottawa, ON, K1S 0H2	07-May-18	\$100.00	\$0.00
Curtis James Eagan	70 Burlington Cres, Ottawa, ON, K1T 3K3	07-Jul-18	\$150.00	\$0.00
Jennifer Eagan (Hansen)	70 Burlington Cres, Ottawa, ON, K1T 3K3	07-Jul-18	\$150.00	\$0.00
Jeremy Gauthier	57 Charles St, PO Box 113, Crysler, ON, K0A 1R0	10-Jul-18	\$150.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Shawn Robertson Boyle	1103 Moodie Dr, Lakefield, ON, K0L 2H0	10-Jul-18	\$100.00	\$0.00
John Gosal	130 Glynn Ave, Ottawa, ON, K1K 1S6	10-Jul-18	\$300.00	\$0.00
Manjeet Vinning	312 London Terr, Ottawa, ON, K1K 2W2	11-Jul-18	\$301.00	\$0.00
Shirley Mullen	RR1, Walkerton, ON, N0G 2V0	20-Jul-18	\$150.00	\$0.00
Christina Brophy	228 St. Alban's Crt, Ottawa, ON, K1C 3C4	25-Jul-18	\$100.00	\$0.00
John McKay	20 Kimbolton Crt, Scrborough, ON, M1C 3G2	27-Jul-18	\$200.00	\$0.00
Virginia Wood	1685 Sansonnet St, Ottawa, ON, K1C 5Y8	06-Aug-18	\$200.00	\$0.00
Ron Moore	13 Berryman St, Toronto, ON, M5R 1M7	07-Aug-18	\$500.00	\$0.00
Douglas Parker	706-18 Concorde Pl, Toronto, ON, M3C 3T9	08-Aug-18	\$200.00	\$0.00
Cheryl Fougere	10 Sienna Pvt, Ottawa, ON, K7G 6L9	09-Aug-18	\$100.00	\$0.00
Rina Facchin	605-1055 Bay St, Toronto, ON, M5S 3A3	09-Aug-18	\$150.00	\$0.00
Connie Sanci	3203 Fire Rte, 50, Lakefield, ON, K0L 1H0	09-Aug-18	\$150.00	\$0.00
Mark Kauffman	605-1055 Bay St, Toronto, ON, M5S 3A3	09-Aug-18	\$150.00	\$0.00
Susan Poole	2-70 Parent St, Ottawa, ON, K1N 7A9	11-Aug-18	\$100.00	\$0.00
Julie McCarthy	201-200 Bay St, Ottawa, ON, K1R 7W8	13-Aug-18	\$100.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Sarah Taylor	1284 St. Jean St, Ottawa, ON, K1C 1N6	13-Aug-18	\$150.00	\$0.00
Rick Taylor	1818 Macalpine Rd, Ottawa, ON, K7G 2V5	13-Aug-18	\$200.00	\$0.00
Claire CS Lehan	1706-50 John St, Toronto, ON, M5S 3T5	13-Aug-18	\$150.00	\$0.00
Stewart Masek	2162 Strathmore Blvd, Ottawa, ON, K2A 1M7	13-Aug-18	\$150.00	\$0.00
James Kapches	503-420 Gilmour St, Ottawa, ON, K2P 0R9	13-Aug-18	\$200.00	\$0.00
Willow Vokey	1102 Ebbs Bay Rd, Carleton Place, ON, K7C 0C5	13-Aug-18	\$100.00	\$0.00
Brian Bohunicky	311-1000 Wellington St W, Ottawa, ON, K1Y 2X9	17-Aug-18	\$100.00	\$0.00
Ryan Moore	35-385 Besserer St, Ottawa, ON, K1N 6B6	17-Aug-18	\$250.00	\$0.00
Mark Gerretsen	11 Harriet Ave, Ottawa, ON, K7L 4V1	21-Aug-18	\$100.00	\$0.00
Len Rowland	911 Beauclaire Dr, Ottawa, ON, K1C 2J5	24-Aug-18	\$200.00	\$0.00
Suzanne Rowland	911 Beauclaire Dr, Ottawa, ON, K1C 2J5	24-Aug-18	\$200.00	\$0.00
Matthew Rowland	911 Beauclaire Dr, Ottawa, ON, K1C 2J5	24-Aug-18	\$200.00	\$0.00
Zita Astravas	224 Lyon St, Ottawa, ON, K1R 0C1	26-Aug-18	\$250.00	\$0.00
Guy Robitaille	490 Princess Louise Dr, Ottawa, ON, K4A 1Y1	27-Aug-18	\$100.00	\$0.00
Curtis O'Nyion	503-315 McRae Ave, Ottawa, ON, K1Z 0C2	01-Sep-18	\$100.00	\$0.00
David Sheppard	2003-179 Metcalfe St, Ottawa, ON, K2P 0W1	06-Sep-18	\$100.00	\$0.00
Greg MacEachern	17-2 Montcalm St, Ottawa, ON, K1S 5K9	07-Sep-18	\$200.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Daniel Arsenault	4-102 Cambridge St N, Ottawa, ON, K1K 7A7	07-Sep-18	\$150.00	\$0.00
Raphael Brass	2-116 Waverley St, Ottawa, ON, K1P 0V4	09-Sep-18	\$100.00	\$0.00
Mary-Rose Brown	604-108 Lisgar St, Ottawa, ON, K2P 1E1	11-Sep-18	\$100.00	\$0.00
Anthony Carricato	6-228 Fifth Ave, Ottawa, ON, K1S 2N3	12-Sep-18	\$100.00	\$0.00
Morgan Girouard	938 Gosnell Terr, Ottawa, ON, K4A 5C4	12-Sep-18	\$100.00	\$0.00
Terry Luloff	989 Markwick Cres, Ottawa, ON, K4A 4X9	14-Sep-18	\$100.00	\$0.00
Janet Luloff	989 Markwick Cres, Ottawa, ON, K4A 4X9	14-Sep-18	\$100.00	\$0.00
Jim Patrick	11 Montcalm St, Ottawa, ON, K1S 0A9	18-Sep-18	\$100.00	\$0.00
John McKay	20 Kimbolton Crt, Ottawa, ON, M1C 3G2	25-Sep-18	\$100.00	\$0.00
Zita Astravas	803-724 Lyon St, Ottawa, ON, K1R 0C1	25-Sep-18	\$100.00	\$0.00
Wayne Galley	2319 Glandriel Cres, Ottawa, ON, K4A 4S8	29-Sep-18	\$500.00	\$0.00
Dan Linden	1104-470 Laurier Ave W, Ottawa, ON, K1R 7W9	30-Sep-18	\$100.00	\$0.00
Sandra Hamamoto	1114-324 Laurier Ave W, Ottawa, ON, K1P 0A4	03-Oct-18	\$100.00	\$0.00
Ewa Cassal	130 Celynn Ave, Ottawa, ON, K1K 1S6	07-Oct-18	\$150.00	\$0.00
Tatyana Lueffleur-Vulpe	904-60 MacLaren St, Ottawa, ON, K2P 0K7	12-Oct-18	\$150.00	\$0.00
Titch Dharamsi	604-24 York St, Ottawa, ON, K1N 5S6	14-Oct-18	\$100.00	\$0.00
Jody Mitic	101-2744 Innis Rd, Ottawa, ON, K1B 4K4	14-Oct-18	\$250.00	\$0.00

Name	Full Address	Date Received	Amount \$	Amount \$ Returned to Contributor or Paid to the City Clerk
Paul Sandhu	8 Gold Tree St, Brampton, ON, L6R 1T8	15-Oct-18	\$899.00	\$0.00
Joel Tallerico	1408-200 Rideau St, Ottawa, ON, K1N 5Y1	18-Oct-18	\$151.00	\$0.00
Rob Jamieson	RR6, Eganville, ON, K0J 1T0	19-Oct-18	\$100.00	\$0.00
Tim Larson	6801 Du Bois Ave, Ottawa, ON, K1C 5K5	01-Nov-18	\$150.00	\$0.00
Christopher Taggart	473 Mayfair Ave, Ottawa, ON, K1Y 0K9	08-Nov-18	\$1,200.00	\$0.00
William Davidson	3574 Timmins Rd, Ottawa, ON, K0A 2X0	09-Dec-18	\$100.00	\$0.00

Total amount of monetary contributions from individuals other than candidate or spouse: \$ 11201.00

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): \$11201.00

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 \$
Not Provided	Not Provided	Not Provided	Not Provided	\$0.00

Total value of inventory of campaign goods and materials from previous municipal campaign used in this campaign: \$ 0.00

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: N/A

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: Hendry Warren LLP

Municipality: Ottawa

Date (Year/Month/Day): 2019/03/23

Contact information

Last Name or Single Name: Duffy

Given Name(s): Blair

Licence Number: 3-30849

Address - Suite or Unit Number. Street number and Street Name: 200-881 Lady Ellen Place

Municipality, Province and Postal Code: Ottawa, Ontario K1Z 5L3

Telephone Number (including area code): 613-235-2000

Email Address: blair.duffy@hwllp.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.

HENDRY WARREN LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place
Ottawa, ON K1Z 5L3
(613)235-2000
www.hwllp.ca

Financial Statements of

THE CAMPAIGN OF MATTHEW LULOFF

December 31, 2018

March 23, 2019

INDEPENDENT AUDITORS' REPORT

To M. Rick O'Connor,
City Clerk, City of Ottawa:

Qualified Opinion

We have audited the accompanying Financial Statements - Auditor's Report - Candidate - Form 4 (the "financial statements") of The Campaign of Matthew Luloff, which comprise the statement of campaign income and expenses, the calculation of surplus and deficit and supporting schedules of Matthew Luloff, Candidate, for the campaign period July 3, 2018 to December 31, 2018, relating to the 2018 election held on October 22, 2018.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified* Opinion paragraph, the financial statements present fairly, in all material respects, the results of the campaign and surplus of The Campaign of Matthew Luloff for the period ended December 31, 2018, and the calculation of surplus and disposition of surplus in accordance with the accounting treatment prescribed by the Municipal Elections Act, 1996.

The Municipal Elections Act, 1996, does not require us to report, nor is it practicable for us to determine, that contributions reported include only those which may be properly retained in accordance with the provision of 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 impracticable through audit procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, our verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records of the Campaign of Matthew Luloff in accordance with the accounting procedures established by the Municipal Elections Act, 1996, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

Candidate's Responsibility for the Financial Statements

The Candidate is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

In preparing the financial statements, the Candidate is responsible for assessing the Campaign's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Candidate either intends to liquidate the Campaign or to cease operations, or has no realistic alternative but to do so.

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 Campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Candidate.
- Conclude on the appropriateness of the Candidate's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Campaign's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Campaign to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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.

We communicate with the Candidate, 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.

(Auditor's signature)

HENDRY WARREN LLP
Chartered Professional Accountants
Licensed Public Accountants
Ottawa, Ontario