

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 8 | 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
Hankivsky

Given Name(s)
Olana

Office for Which the Candidate Sought Election
Mayor

Ward Name or Number (if any)
(1) OH

Municipality
Port Hope

Spending Limit

General
\$19,851.00

Parties and Other Expressions of Appreciation
\$1,985.00

Contribution Limit

Contributions from Candidate and Spouse
\$10,406.00

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

Box B: Declaration

I, Olana Hankivsky, 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

2023/03/29
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

2023/03/29

Time Filed

2:40 pm

Initial of Candidate or Agent (if filed in person)

OH

Signature of Clerk or Designate

Box C: Statement of Campaign Income and Expenses

* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

LOAN

| Name of bank or recognized lending institution | Amount borrowed \$ |
|--|-----------------------|
|--|-----------------------|

INCOME

| | | | |
|--|------|------------------|------------|
| Total amount of all contributions (from line 1A in Schedule 1) | + \$ | 14,560.00 | see Note * |
| Revenue from items \$25 or less | + \$ | | |
| Sign deposit refund | + \$ | | |
| Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2) | + \$ | 25.00 | see Note * |
| Interest earned by campaign bank account | + \$ | | |
| Other (provide full details) | | | |
| 1. | + \$ | | |
| 2. | + \$ | | |
| 3. | + \$ | | |
| 4. | + \$ | | |
| 5. | + \$ | | |
| 6. | + \$ | | |
| Total Campaign Income (Do not include loan) | = \$ | 14,585.00 | 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) | + \$ | | see Note * |
| Advertising | + \$ | 5,587.85 | |
| Brochures/flyers | + \$ | 909.79 | |
| Signs (including sign deposit) | + \$ | 6,097.38 | |
| Meetings hosted | + \$ | 517.54 | |
| Office expenses incurred until voting day | + \$ | 1,500.00 | |
| Phone and/or internet expenses incurred until voting day | + \$ | 254.25 | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | 830.00 | |
| Bank charges incurred until voting day | + \$ | | |
| Interest charged on loan until voting day | + \$ | | |
| Other (provide full details) | | | |
| 1. Tshirts and buttons | + \$ | 650.00 | |
| 2. | + \$ | | |
| 3. | + \$ | | |
| 4. | + \$ | | |
| 5. | + \$ | | |
| 6. | + \$ | | |
| Total Expenses subject to general spending limit | = \$ | 16,346.81 | C2 |

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

| | | | |
|----|------|--|--|
| 1. | + \$ | | |
|----|------|--|--|

| | | | |
|---|-------|------|-----------------|
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |
| Total Expenses subject to spending limit for parties and other expressions of appreciation | | = \$ | _____ C3 |

3. Expenses not subject to spending limits

| | | | | |
|---|-------|------|--------------------|------------|
| Accounting and audit | | + \$ | 2,825.00 | |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | | + \$ | _____ | see Note * |
| Office expenses incurred after voting day | | + \$ | _____ | |
| Phone and/or internet expenses incurred after voting day | | + \$ | _____ | |
| Salaries, benefits, honoraria, professional fees incurred after voting day | | + \$ | _____ | |
| Bank charges incurred after voting day | | + \$ | _____ | |
| Interest charged on loan after voting day | | + \$ | _____ | |
| Expenses related to recount | | + \$ | _____ | |
| Expenses related to controverted election | | + \$ | _____ | |
| Expenses related to compliance audit | | + \$ | _____ | |
| Expenses related to 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 | | = \$ | 2,825.00 C4 | |

Total Campaign Expenses (C2 + C3 + C4) = \$ **19,171.81 C5**

Box D: Calculation of Surplus or Deficit

| | | | | |
|---|--|------|------------------|-----------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | | + \$ | -4,586.81 | 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 | | = \$ | -4,586.81 | 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 | + \$ | 1,200.00 | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | | see Note * |
| 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). | + \$ | | |
| 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). | + \$ | 13,360.00 | see Note * |
| Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | – \$ | | |
| | – \$ | | |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 14,560.00 | 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 (\$) |
|--------------|-------------------------------|----------|----------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

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

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

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|--------------------------|--|---------------------------------------|---------------------------------|---|
| Basyl Hankivsky | 85 Victoria Street South Port Hope Ontario | 2022/08/04 | 1,200.00 | |
| Roma Hankivsky | 85 Victoria Street South Port Hope Ontario | 2022/08/04 | 1,200.00 | |
| Stefan Krysa | 85 Victoria Street South Port Hope Ontario | 2022/08/05 | 1,200.00 | |
| Walter Hillman | 100 Henderson Street Port Hope Ontario L1A 0E2 | 2022/08/22 | 1,200.00 | |
| Bob Dodd | 3121 Theatre Road Cobourg Ontario K9A4J7 | 2022/08/15 | 1,200.00 | |
| Lori Dodd | 3121 Theatre Road Cobourg Ontario K9A4J7 | 2022/09/26 | 1,000.00 | |
| John and Donna Quantrill | 348 Lakeshore Rd Port Hope Ontario L1A 1R2 | 2022/09/21 | 100.00 | |
| Jeff Wakely | 104A Port Britain Road, Port Hope Ontario L1A 3V7 | 2022/09/22 | 200.00 | |
| Kevin Narraway | 159 Hope Street North L1A 2P2 | 2022/10/02 | 1,200.00 | |
| William Sunday | 59 Sullivan Street Port Hope Ontario L1A 1J7 | 2022/10/11 | 200.00 | |
| Jessica Dodd | 27 John Street Port Hope Ontario L1A2Z3 | 2022/08/26 | 800.00 | |
| Al Leblanc | 204 Division Street Cobourg Ontario K9A 3P7 | 2022/10/21 | 500.00 | |
| Dr. Anna Tucka | 37 Mill Street South Port Hope Ontario L1A 2S7 | 2022/10/14 | 200.00 | |
| Lydia Bell-Gradon | 40 Bedford Street Port Hope Ontario L1A 1W3 | 2022/10/18 | 100.00 | |
| Siobhan Morrison | 140 Yeovil Street Port Hope L1A 1W8 | 2022/08/06 | 200.00 | |
| Louise Moore | 4070 4th Line Port Hope L1A3V7 | 2022/08/22 | 250.00 | |
| Louise Ferrie Blecher | 4773 Lakeshore Rd Port Hope ON L1A 3V7 | 2022/10/10 | 500.00 | |
| Robin Dines | 383 Lakeshore Rd Port Hope ON L1A0A4 | 2022/09/04 | 300.00 | |
| Bill Gorsline | 138 Dorset St West Port Hope ON L1A1G2 | 2022/10/27 | 300.00 | |
| Vanessa Menzies | 41 Rose Glen Road South Port Hope Ontario L1A3V6 | 2022/09/05 | 300.00 | |
| Rich & Lyn Liddell | 11 Bloomsgrave Ave Port Hope ON L1A1X3 | 2022/09/21 | 100.00 | |
| Lou Forget | 29 Bridges Blvd Port Hope L1C 0C9 | 2022/10/13 | 200.00 | |
| Lydia Bell-Gordon | 40 Bedford Street Port Hope Ontario L1A 1W3 | 2022/08/25 | 100.00 | |

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 revenueAdmission charge (per person) \$ _____ **2A**

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ **2B****Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ _____**Part II – Other revenue deemed a contribution**

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

| | | | |
|----|-------|------|-------|
| 1. | _____ | + \$ | _____ |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

Total Part II (include in Part I of Schedule 1) = \$ _____**Part III – Other revenue not deemed a contribution**

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

| | | | |
|----|----------------|------|-------|
| 1. | Robert Bloomer | + \$ | 25.00 |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

Total Part III (include under Income in Box C) = \$ **25.00****Part IV – Expenses related to fundraising event or activity**

Provide details

| | | | |
|----|-------|------|-------|
| 1. | _____ | + \$ | _____ |
| 2. | _____ | + \$ | _____ |
| 3. | _____ | + \$ | _____ |
| 4. | _____ | + \$ | _____ |
| 5. | _____ | + \$ | _____ |

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

Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)

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

Professional Designation of Auditor
Licenced Public Accountant

| | |
|---------------------------------|---------------------------------|
| Municipality City of Toronto | Date (yyyy/mm/dd) 2023/03/27 |
|---------------------------------|---------------------------------|

Contact Information

| | | |
|---------------------------------|------------------------|-----------------------------|
| Last Name or Single Name Ciz | Given Name(s) Zenon | Licence Number 3-3190328 |
|---------------------------------|------------------------|-----------------------------|

Address

| | | |
|--------------------------|----------------------|---------------------------|
| Suite/Unit Number 503 | Street Number 703 | Street Name Evans Ave. |
|--------------------------|----------------------|---------------------------|

| | | |
|-------------------------|----------------|------------------------|
| Municipality Toronto | Province ON | Postal Code M9C 5E9 |
|-------------------------|----------------|------------------------|

| | |
|----------------------------------|-------------------------------|
| Telephone Number 416-695-9500 | Email Address zenon@c-s.ca |
|----------------------------------|-------------------------------|

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.



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INDEPENDENT AUDITORS' REPORT

To: **Shrishma Davè, Clerk, Municipality of Port Hope**

Qualified Opinion

We have audited the Financial Statement (Form 4) and the related schedules for the campaign period from August 2, 2022 to December 31, 2022 of Olena Hankivsky, candidate for Mayor, relating to the Municipality of Port Hope municipal election held on October 24, 2022.

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion section of our report, the accompanying Financial Statement is prepared, in all material aspects, in accordance with the accounting requirements of the *Municipal Elections Act, 1996*.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in any election campaign, the completeness of contributions and other revenue and expenses is not susceptible to our obtaining evidence considered necessary for the purposes of the review. Accordingly, our verification of revenue and expenses was limited to the amounts recorded in the campaign accounting records of Olena Hankivsky, and we were not able to determine whether any adjustments might be necessary to contributions and other revenue and expenses. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of possible effects of this limitation in scope.

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 Statement section of our report. We are independent of Olena Hankivsky in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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.

The Candidate's Responsibilities for Audit of the Financial Statement

The Candidate is responsible for the preparation and fair presentation of the Financial Statement in accordance with the *Municipal Elections Act, 1996*, and for such internal control as the candidate determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 decisions of users taken on the basis of this Financial Statement.

/ continued

As part of an audit in accordance with Canadian 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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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.
- Evaluate the overall presentation, structure and content of the Financial Statement, and whether the Financial Statement represents the underlying transactions and events in a manner consistent with the accounting requirements of the *Municipal Elections Act, 1996*.

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.

CS Chartered Professional Accountants LLP

Licensed Public Accountants

Toronto, Ontario
March 27, 2023