

# Financial Statement – Auditor's Report Third Party – Form 8

Municipal Elections Act, 1996 (Section 88.29)

#### Instructions

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 as appropriate. Registrants 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 registrant or, if the registrant is an individual, their spouse) shall be immediately paid to the clerk who was responsible for the conduct of the election.

| For the campaign period                       | from 2 0 0 0            | MM DD              | 1 . 1                      | YYY        | MM        | DD   |
|---|-------------------------|--------------------|----------------------------|------------|-----------|--|
| i or the campaign period                      | from 2 0 2 2            | 2 0 8 2 4          | to 2 0                     | 2 3        | 0 1       | 0 3  |
| X Initial filing reflecting final             | ances from start of o   | ampaign to Dece    | ember 31 (or               | 45 days    | after vo  | ting day in a by-election)                 |
| Supplementary filing ref                      | lecting finances fron   | n start of campai  | gn to end of               | extended   | d campa   | ign period                                 |
| Box A: Name of Regis                          | strant                  | 2.7                |                            |            |           |  |
| Name of Registrant (individ<br>Horizon Ottawa | ual, trade union or c   | orporation)        |                            |            |           |  |
| Official Representative (nar                  | ne of person signing    | on behalf of trad  | de union or c              | orporatio  | n)        |  |
| Last Name or Single Name<br>Hersh             |                         |                    | Given Name<br>Sam          | e(s)       |           |  |
| Municipality<br>Ottawa                        |                         |                    | •                          |            |           |  |
| Spending Limit – General<br>\$ 25,000.00      |                         |                    | Spending Li<br>\$ 2,500.00 |            | ırties an | d Other Expressions of Appreciation        |
| Box B: Declaration                            |                         |                    |                            |            |           | contract its to a contract of engine (with |
| I, Sam Hersh                                  |                         |                    | ,                          | , a regist | rant (or  | official representative), declare that     |
| to the best of my knowledge                   | and belief that thes    | e financial stater | nents and at               | tached s   | upportin  | ng schedules are true and correct.         |
| Signature of                                  | f Registrant (or Office | sial Representativ | ve)                        | _          | 2         | Date (yyyy/mm/dd)                          |
| Date Filed (yyyy/mm/dd)                       | Time Filed              | Initial of Registr |                            | Represer   | ntative   | Signature of Clerk or Designate            |
| 2023/03/31                                    | 1:53                    | or Agent (if filed | in person)                 |            |           | Reform                                     |

## **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) + \$ 20,393.01 \$ 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. Horizon Fest awareness concert(not a fundraiser) + \$ 3,102.05 2. Horizon Fest awareness concert(not a fundraiser) donation jar p + \$ 448.15 3. + \$ 4. + \$ 5. + \$ 6. + \$

Total Campaign Income (Do not include loan)

= \$ 23,943.21 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) \$ \$ 2,437,74 Advertising \$ Brochures/flyers \$ 1,865,86 Signs (including sign deposit) Meetings hosted \$ \$ Office expenses incurred until voting day 517.24 Phone and/or internet expenses incurred until voting day \$ \$ 7,385.72 Salaries, benefits, honoraria, professional fees incurred until voting day \$ 295.40 Bank charges incurred until voting day \$ Interest charged on loan until voting day Other (provide full details) Horizon Fest awareness concert(not a fundraiser) 9,778.04 + \$ 2. + \$ 3. + \$ + \$ 4. 5. 6. + \$ = \$ 22,280.00 C2 Total Expenses subject to general spending limit

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

1. \_\_\_\_\_+\_\$

| 2  | _+            | \$<br>         |                |           |     |
|--|---------------|----------------|----------------|-----------|-----|
| 3.   | _+            | \$<br>         | _              |           |     |
| 4  |               | \$<br>         | _              |           |     |
| 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   | +             | \$<br>2,226.00 |                |           |     |
| 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   | +             | \$             | _              |           |     |
| Salaries, benefits, honoraria, professional fees incurred after voting day                         | +             | \$             | _              |           |     |
| Bank charges incurred after voting day   | +             | \$<br>41.38    | _              |           |     |
| Interest charged on loan after voting day  | +             | \$             | _              |           |     |
| Expenses related to recount  | +             | \$             | *)             |           |     |
| Expenses related to controverted election  | +             | \$             | _              |           |     |
| Expenses related to compliance audit   | +             | \$             | _              |           |     |
| Expenses related to registrant's disability (provide full details)                                 | 9             |                | _              |           |     |
| 1  | +             | \$             |                |           |     |
| 2.   | _+            | \$             | _              |           |     |
| 3.   | _+            | \$             | _              |           |     |
| 4.   | _+            | \$             |                |           |     |
| 5.   | _+            | \$             | _              |           |     |
| Other (provide full details)   | _             |                | -              |           |     |
| 1.   | +             | \$             |                |           |     |
| 2.   | +             | \$             | <del>-</del> . |           |     |
| 3.   | +             | \$             | _              |           |     |
| 4.   | _+            | \$             | _              |           |     |
| 5.   | _+            | \$             | -              |           |     |
| Total Expenses not subject to spending limits  | =             | \$<br>2,267.38 | C4             |           |     |
| Total Campaign Expenses (C2 + C3 + C4)   |               |                | = \$           | 24,547.38 | C5  |
| Box D: Calculation of Surplus or Deficit   | Total Control |                |                |           |     |
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)                | +_            | \$<br>-604.17  | _D1            |           |     |
| If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign | _             | \$             |                |           |     |
| 0 1 7 1 5 10 5 10  | -             |                | •              | CO4 47    | D.C |

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 was responsible for the conduct of the election.

Surplus (or deficit) for the campaign

-604.17 D2

= \$

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| Schedule 1 – Contributions  | © 1                                      |             |                         | -       | <u> </u>                |             |                              |
|---|--|-------------|-------------------------|---------|-------------------------|-------------|------------------------------|
| Part I – Summary of Contributions   |  |             |                         |         |                         |             |                              |
| Contributions in money from registrant and (if i  |  |             | + \$                    | 4       | 1,400.00                | _           |                              |
| Contributions in goods and services from regis spouse(include value listed in Table 1 and Tab   |  | dual)       | +_\$                    |         |                         |             |                              |
| Total value of contributions not exceeding \$10 • Include ticket revenue, contributions in mone where the total contribution from a contribute (do not include contributions from registrant  | ey, goods and ser<br>or is \$100 or less | vices       | + \$                    | Ę       | 5,936.50                |             |                              |
| Total value of contributions exceeding \$100 per (from line 1B; list details in Tables 3-6)  Include ticket revenue, contributions in money where the total contribution from a contribute (do not include contributions from registrant) | ey, goods and ser<br>or exceeds \$100    | vices       | + \$                    | 10      | ),382.11                | _           |                              |
| Less: Ineligible contributions returned or paya<br>Contributions paid or payable to the cler<br>from anonymous sources exceeding \$2  | k, including contri                      |             | - <u>\$</u><br>- \$     |         | 325.60                  | _,          |                              |
| Total Amount of Contributions (record under Inc   |  |             | = \$                    | 20      | ),393.01                | _<br>1A     |                              |
|   |  |             |                         |         |                         | _           |                              |
| Part II – Contributions from registrant o   | -  |             |                         |         |                         |             |                              |
| Table 1: Contributions in goods or services   |  |             |                         | p Alije | Date Re                 |             | M-1 (A)                      |
| Description of Goods or Services  |  |             |                         |         | (yyyy/r                 |             | Value (\$)                   |
|   |  |             |                         |         |                         |             |                              |
|   |  |             |                         |         |                         |             |                              |
|   |  |             |                         |         |                         |             |                              |
|   |  |             | Visit Visite Commission |         |                         | Total       |                              |
| Additional information in link of an array  |  | l           | 5 I - t -               |         |                         | Total       |                              |
| Additional information is listed on separate  Table 2: Inventory of campaign goods and (Note: Value must be recorded as a contrib   | materials from p                         | revious mu  | inicipal ca             | amp     | aign use                | d in this c | ampaign                      |
| Description   | Date Acquired<br>(yyyy/mm/dd)            | Supplier    |                         | J. Shed |                         | Quantity    | Current Market<br>Value (\$) |
|   | ,  |             |                         |         |                         |             |                              |
|   |  |             |                         |         |                         |             |                              |
|   |  |             | 2000                    |         |                         |             |                              |
|   |  |             |                         |         |                         |             |                              |
|   |  |             |                         |         |                         |             |                              |
|   | t  | 1           |                         |         |                         | Total       |                              |
| Additional information is listed on separate  | supplementary at                         | tachment, i | f complete              | ed m    | anuall <mark>y</mark> . |             |                              |

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

| Name                | Full Address | Date Received<br>(yyyy/mm/dd) | Amount<br>Received (\$) | Amount Returned<br>to Contributor or<br>Paid to Clerk (\$) |
|---------------------|--------------|-------------------------------|-------------------------|--|
| See attached sheet. |              |                               | 7,421.93                | ,  |
|                     |              |                               |                         |  |
|                     |              |                               |                         |  |
|                     |              |                               |                         |  |
|                     |              |                               |                         |  |
|                     |              |                               |                         |  |
|                     | I            | Total                         | 7,421.93                |  |

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

Table 4: Monetary contributions from corporations or trade unions

| Name (legal and carrying on business as)                       | Full Address   | President or<br>Business<br>Manager | Authorized<br>Representative | Date<br>Received<br>(yyyy/mm/dd) | Amount<br>Received (\$) | Amount Returned<br>to Contributor or<br>Paid to Clerk (\$) |
|--|--|-------------------------------------|------------------------------|----------------------------------|-------------------------|--|
| Quality Meats Ltd.   | 1411B Triole St,<br>202-1769 St Laurent<br>Blvd,Ottawa, ON,<br>K1G 3V4 | Javed C.                            | Javed C.                     | 2022/09/21                       | 200.00                  |  |
| Canadian Staff<br>Union  | 1375 St Laurent<br>Blvd, Ottawa, ON,<br>K1G 0Z7                        | Suanna<br>Hawkins                   | Danika Brisson               | 2022/10/04                       | 1,000.00                |  |
| Dr. George J<br>Wehbi Dentistry<br>Professional<br>Corporation | 200 Elgin100,<br>Ottawa, ON, K2P<br>1L5                                | George Wehbi                        | George Wehbi                 | 2022/09/21                       | 250.00                  |  |
| PSAC-NCR   | 233 Gilmore Suite<br>603, Ottawa On K2P<br>0P1                         |                                     | Alex Silas                   | 2022/09/06                       | 1,030.18                |  |
|  |  |                                     |                              |                                  |                         |  |
|  |  |                                     |                              |                                  |                         |  |
|  |  |                                     |                              | Total                            | 2.480.18                |  |

Table 5: Contributions in goods or services from individuals other than registrant or spouse (Note: Must also be recorded as Expenses in Box C.)

| Name              | Full Address                                       | Description of<br>Goods or Services | Date Received<br>(yyyy/mm/dd) | Value (\$) | Amount Returned<br>to Contributor or<br>Paid to Clerk (\$) |
|-------------------|--|-------------------------------------|-------------------------------|------------|--|
| Clayton Goodwin   | Apt. 2, 220 McGillivary St,<br>Ottawa, ON, K1S 1L2 | 160 2" by 24"<br>wooden stakes      | 2022/09/09                    | 480.00     |  |
|                   |  |                                     |                               |            |  |
|                   |  |                                     |                               |            |  |
|                   |  |                                     |                               |            |  |
|                   |  |                                     |                               |            |  |
|                   |  |                                     | Total                         | 480.00     |  |
| Additional inform | nation is listed on separate supp                  | lementary attachment,               | if completed manua            | ally.      |  |

| L | Additional | information | is lis | sted o | n separa | te supp | lementar | ry attachment, | if completed | manually. |
|---|------------|-------------|--------|--------|----------|---------|----------|----------------|--------------|-----------|
|   |            |             |        |        |          |         |          |                |              |           |

Table 6: Contributions in goods or services from corporations or trade unions (Note: Must also be recorded as Expenses in Box C.)

| Name (legal and carrying on business as) | Full Address   | President or<br>Business<br>Manager | Authorized<br>Representative | Description<br>of Goods or<br>Services   | Date<br>Received<br>(yyyy/mm/dd) | Value<br>(\$) | Amount<br>Returned to<br>Contributor<br>or Paid to<br>Clerk (\$) |
|--|--|-------------------------------------|------------------------------|--|----------------------------------|---------------|--|
|  | A STATE OF S |                                     |                              | Company of the Compan | FIRST SAME AND ADDRESS.          |               | σ.σ.π (ψ)  |
|  |  |                                     |                              |  |                                  |               |  |
| -  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  |                                  |               |  |
|  | ,  |                                     |                              |  |                                  |               |  |
|  |  |                                     |                              |  | Total                            |               |  |

|                 |                          |                 |                   |                |                 |     | _                      |
|-----------------|--------------------------|-----------------|-------------------|----------------|-----------------|-----|------------------------|
|                 |                          |                 |                   |                |                 |     |                        |
|                 |                          |                 |                   |                |                 |     |                        |
|                 | ,                        |                 |                   |                |                 |     |                        |
| Additional info | rmation is listed on sep | arate supplemer | ntary attachment, | if completed m | Total nanually. |     | -                      |
|                 | Add totals from Table    |                 |                   |                |                 | \$1 | 0,382.11 <sub>1B</sub> |

| Schedule 2 – Fundraising Events and Activities   |                     |                 |                       |
|--|---------------------|-----------------|-----------------------|
| Complete a separate schedule for each event or activity held.  | Additional schedule | (s) attached, i | f 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 a   | Il 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  | et value)           |                 |                       |
| 1  | + \$                |                 |                       |
| 2.   | + \$                |                 |                       |
| 3.   | + \$                |                 |                       |
| 4.   | + \$                | *               |                       |
| 5.   | + \$                |                 |                       |
| Part III – Other revenue not deemed a contribution Provide details (e.g., contribution of \$25 or less; goods or services so | old)                |                 |                       |
| 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  | + \$                |                 |                       |
| 2.   | + \$                |                 |                       |
| 3.   |                     |                 |                       |
| 4.   | + 10                | -               |                       |
| 5.   | + \$                |                 |                       |
| Total Part IV Expenses (include under Expenses in Box C)   |                     | =               | = <b>\$</b>           |

## **Auditor's Report**

Municipal Elections Act, 1996 (Section 88.25)

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

Professional Designation of Auditor

CPA

| Municipality<br>Ottawa               |                       |                              |                    |                        |  |
|--------------------------------------|-----------------------|------------------------------|--------------------|------------------------|--|
| Contact Information                  |                       |                              |                    |                        |  |
| Last Name or Single<br>Kostiouchenko | e Name                |                              | Given Name(s) Igor | Licence Number 3-30777 |  |
| Address                              | 18                    |                              |                    | <u> </u>               |  |
| Suite/Unit Number 302                | Street Number<br>1911 | Street Name<br>Baseline Rd   |                    |                        |  |
| Municipality<br>Ottawa               |                       | <u> </u>                     | Province<br>ON     | Postal Code<br>K2C 0C7 |  |
| Telephone Number<br>613 421-2595     |                       | Email Address info@mkpllp.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 88.29 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.

|                                | outions from individuals other than registrant or spo                         | Duse Page 1              |                      |  |
|--------------------------------|---|--------------------------|----------------------|--|
| Name                           | Full Address  | Date Received            | Amount Received \$   | Amount \$ Returned to Contributor Paid to Clerk Additional information   |
| Andre Arnet-Zargarian          | 3034 Sputhmore Dr E, Ottawa, ON, K1v6z4                                       | 2022-09-20               | \$103.30             |  |
| charles hunt                   | 140 chimo Dr, kanata, ON, k2l2h6  | 2022-08-31               |                      |  |
| Cheryl Sutherland              | 16 Bullman Stunit 4, Ottawa, ON, K1Y 2S3                                      | 2022-08-29               | \$103.30             |  |
| David Schwab                   | 3 Wigston Private, Ottawa, ON, K1Y 1K9  | 2022-09-16               | \$618.23             |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-08-26               | \$50.00              |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-08-26               | \$50.00              |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-08-27               |                      |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R7T5   | 2022-08-31               |                      |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-09-05               |                      |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-09-20               |                      |  |
| Diane Holmes                   | 40 Arthur St604, Ottawa, ON, K1R 7T5  | 2022-09-25               | \$26.06              |  |
| Dianne Rainville               | 2287 Alta Vista Drivr , Ottawa, ON, K1H 7M2                                   | 2022-10-05               |                      |  |
| Don Lalonde                    | 190 Breezehill Ave N, Ottawa, ON, K1Y2H9                                      | 2022-10-19               |                      |  |
| Drew Meerveld                  | 75 Eccles St, Ottawa, ON, K1R 6S5   | 2022-08-27               | \$103.30             |  |
| Harry Fischer                  | 1745 Ainsley Dr, Ottawa, ON, K2C0T1   | 2022-08-25               |                      |  |
| leather Farrow                 | 333 Chapel St303 unit, Ottawa, ON, K1N 8Y8                                    | 2022-09-07               | \$100.00             |  |
| leather Farrow                 | 333 Chapel St303 unit, Ottawa, ON, K1N 8Y8                                    | 2022-10-11               | \$15.76              | - Cause - Caus |
| o Wood                         | 95 Pretoria Ave, Ottawa, ON, K1S 1W8  | 2022-08-25               | \$250.00             |  |
| o Wood                         | 95 Pretoria Ave, Ottawa, , K1S 1W8  | 2022-08-31               | \$100.00             |  |
| onathan Fortin                 | 315 Holmwood Ave, Ottawa, ON, K1S2R2  | 2022-09-30               | \$103.30             |  |
| osee Labrosse                  | 13 Queen Mary St, Ottawa, ON, K1K 1Y1   | 2022-10-17               | \$103.30             |  |
| OSEPH MAYER                    | 2161 Niagara Dr, Ottawa, ON, K1H 6H5  | 2022-10-16               | \$257.78             |  |
| ate Reekie                     | 270 Fifth Ave, Ottawa, ON, K1S 2N5  | 2022-10-01               | \$257.78             |  |
| elly Crichton                  | 1425 Vanier PkwyApt 417, Ottawa, ON, K1K 3W6                                  | 2022-08-31               | \$103.30             |  |
| inda Dahms                     | 140 Elm St, Ottawa, ON, K1R 6N5   | 2022-10-07               | \$103.30             |  |
| isa Fast                       | 15 Norwich Way, Ottawa, ON, K2G 5R3   | 2022-09-16               |                      |  |
| isa Sadler                     | 3306 Clearwater Cres, Ottawa , ON, K1v7s2                                     | 2022-10-12               | \$103.30             |  |
| ouise Casselman                | 825 Bronson Ave, Ottawa, ON, K1S 4G7  | 2022-08-31               | \$103.30             |  |
| Magdalene Carson               | 730A Chapman Mills Dr, Nepean, ON, K2J 3V2                                    | 2022-08-25               | \$51.80              |  |
| Magdalene Carson               | 730A Chapman Mills Dr, Nepean, ON, K2J 3V2                                    | 2022-09-20               | \$26.06              |  |
| Magdalene Carson               | 730A Chapman Mills Dr, Nepean, ON, K2J 3V2                                    | 2022-09-27               | \$26.06              |  |
| Magdalene Carson               | 730A Chapman Mills Dr, Nepean, ON, K2J 3V2                                    | 2022-10-16               | \$26.06              |  |
| Narjorie Wellar<br>Nark Baker  | 133 Ridgefiled Cres, Nepean, ON, K2H 6T4                                      | 2022-10-17               | \$103.30             |  |
| iark baker                     | 160 George St604, Ottawa, ON, K1N9M2  | 2022-09-23               | \$257.78             |  |
| 1ark Davidson                  | 495 McLeod St, Ottawa, ON, K1R 5P7  | 2022-09-18               | \$103.30             |  |
| 1ichael Lynch                  | 930 Colonel By Dr, Ottawa, ON, K1S5C9   | 2022-08-31               | \$103.30             |  |
| 1ichael Spratt                 | 69 ossington Ave, Ottawa, ON, K1S 3B5   | 2022-10-20               | \$500.00             |  |
| livier clerc                   | 23 hemlo Cres, Kanata, ON, K2T 1C7  | 2022-09-07               | \$51.80              |  |
| livier Clerc                   | 23 hemlo Cres, Kanata, ON, K2T 1C7  | 2022-10-05               | \$51.80              |  |
| livier Clerc                   | 23 hemlo Cres, Kanata, ON, K2T 1C7  | 2022-10-20               | \$51.80              |  |
| am Marjerrison                 | 6597 Windsong Ave, Ottawa, ON, K1C 6N2  | 2022-10-16               | \$103.30             |  |
| aulette Dozois                 | 329 Hinchey Ave1, Ottawa, , K1Y 1M1   | 2022-08-25               | \$103.30             |  |
| aulette Dozois                 | 329 Hinchey Ave1, Ottawa, ON, K1Y 1M1<br>619 Brierwood Ave, Ottawa, , K2A 2J1 | 2022-10-16               | \$51.80              |  |
| eter Gahlinger<br>eter Rinfret | 555 Wilbrod St502, Ottawa, ON, K1N 5R4  | 2022-08-25<br>2022-09-20 | \$103.30<br>\$500.00 |  |
|                                |   |                          |                      |  |
| oss Hudson                     | 502 Churchill Ave N, Ottawa, ON, K1Z 5E3                                      | 2022-08-30               | \$103.30             |  |
| age Cram                       | 269 Breezehill Ave S, Ottawa, ON, K1Y 2J4                                     | 2022-10-21               | \$103.30             |  |
| ara Washburn<br>usan Learoyd   | 1460 Laurin Cres, Ottawa, ON, K1E3G7 34 Railway St, Ottawa, ON, K1S4N9        | 2022-10-05               | \$103.30             |  |
| ite Chong                      | 2500 Falcon Ave, Ottawa, ON, K1V 8C9  | 2022-10-07<br>2022-09-15 | \$103.30<br>\$103.30 |  |
| oby Sanger                     | 54 Grosvenor, Ottawa, ON, K1V 8C9   | 2022-09-19               | \$500.00             |  |
| alter Sullivan                 | 1055 Barwell Ave, Ottawa , ON, K2B8H4   | 2022-09-19               | \$103.30             |  |
|                                |   |                          |                      |  |
| assim Garzouzi                 | 1200 Plante Dr, Ottawa, ON, K1V 9G1   | 2022-10-17               | \$257.78             |  |
| illene johnston                | 2 McIntosh WayMcIntosh Way, Kanata, ON, K2L 2P6                               | 2022-10-19               | \$103.30             |  |
| avier Van de Maele             | 158 Montfort St, Ottawa, ON, K1L SP6  | 2022-09-20               | \$103.30             |  |
|                                |   |                          |                      |  |
|                                | Total   |                          | \$7,421.93           | Ç  |

#### INDEPENDENT AUDITOR'S REPORT

To Mr. Rick O'Connor, City Clerk and Solicitor, Ottawa

Horizon Ottawa, candidate, for in Ottawa, in the 'October 24, 2022 Municipal Election

#### **Qualified Opinion**

We have audited the accompanying *Financial Statement* Form 4 of the Horizon Ottawa campaign which comprise the Statement of Campaign Income and Expense, the Calculation of Surplus or Deficit, and the attached Schedules of Contributions and Fundraising Events and Activities, and a cover page with candidate information relating to the 'October 24, 2022 Municipal Election.

The financial statements have been prepared by the candidate in accordance with the accounting requirements of sections 88.8 through 88.32 of the *Municipal Elections Act*, 1996.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the accompanying financial statements of Horizon Ottawa for the period from to are prepared in all material respects, in accordance with the accounting requirements of the *Municipal Elections Act*, 1996.

## **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of the political entity of this type, 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 Horizon Ottawa and we were not able to determine whether any adjustments might be necessary to income, expenses and the corresponding calculation of surplus or deficit. Our conclusion on the Financial Statement for the campaign period was modified accordingly because of the possible effects of this limitation of 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 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 is sufficient and appropriate to provide a basis for our qualified opinion.

#### Basis of Accounting and Restriction on Use

Without modifying our opinion, I draw attention to the basis of accounting of the Financial Statement, which is presented on Form 4 as prescribed under the *Municipal Elections Act*, 1996, As a result, the financial statements may not be suitable for another purpose.

### Candidate's Responsibility

The Candidate is responsible for the preparation of the Financial Statements in accordance with the provisions of sections 88.8 to 88.32 of the *Municipal Elections Act*, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement 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 Form 4 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 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 registered political entity'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.

Signature of Auditor: Mortimer Kostioutchenko Patel CPAs LLP

Date: March 31, 2023

Auditor's Address: 301-1911 Baseline Rd, Ottawa, On, K2C 0C7

Audit Fee: \$2,260.00

X: I confirm that my firm whose partners resident in Ontario are licenced public accountants in good standing.

Licence Holder Name: Igor Kostioutchenko