

**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 their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

	YYYY	MM	DD		YYYY	MM	DD						
For the campaign period from (day candidate filed nomination)	2	0	1	8	to	2	0	1	8	1	2	3	1

- Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing including finances after December 31 (or 45 days 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

Snively

Given Name(s)

Larry

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Essex

Spending Limit - General

\$ 20,345.20

Spending Limit - Parties and Other Expressions of Appreciation

\$ 2,034.52

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

Box B: Declaration

I, Larry Snively, 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

2019/02/21

Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)

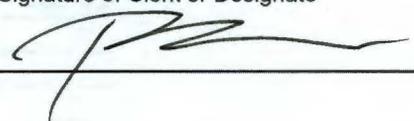
Time Filed

Initial of Candidate or Agent (if filed in person)

Signature of Clerk or Designate

2019/02/21

9AM



Box C: Statement of Campaign Income and Expenses**LOAN**

Name of bank or recognized lending institution CIBC
 Amount borrowed \$ 0.00

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	15,350.00
Revenue from items \$25 or less	+ \$	0
Sign deposit refund	+ \$	0
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	0
Interest earned by campaign bank account	+ \$	0
Other (provide full details)		
1. _____	+ \$	0
2. _____	+ \$	0
3. _____	+ \$	0
4. _____	+ \$	0
5. _____	+ \$	0
Total Campaign Income (Do not include loan)	= \$	15,350.00 c1

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
Advertising	+ \$	10,716.26
Brochures/flyers	+ \$	600.00
Signs (including sign deposit)	+ \$	942.04
Meetings hosted	+ \$	0
Office expenses incurred until voting day	+ \$	0
Phone and/or internet expenses incurred until voting day	+ \$	349.37
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	0
Bank charges incurred until voting day	+ \$	99.73
Interest charged on loan until voting day	+ \$	0
Other (provide full details)		
1. Vehicle expense - Fuel	+ \$	1,497.94
2. _____	+ \$	0
3. _____	+ \$	0
4. _____	+ \$	0
5. _____	+ \$	0
Total Expenses subject to general spending limit	= \$	14,205.34 c2

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

1. Meals	+ \$	250.00
2. Hall Rental	+ \$	282.50
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation	= \$	532.50 c3

Expenses not subject to spending limits

Accounting and audit	+ \$	0
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	0
Office expenses incurred after voting day	+ \$	0
Phone and/or internet expenses incurred after voting day	+ \$	126.56
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	0
Bank charges incurred after voting day	+ \$	14.85
Interest charged on loan after voting day	+ \$	0
Expenses related to recount	+ \$	0
Expenses related to controverted election	+ \$	0
Expenses related to compliance audit	+ \$	1,500.00
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	0
2. _____	+ \$	0
3. _____	+ \$	0
4. _____	+ \$	0
5. _____	+ \$	0
Other (provide full details)		
1. _____	+ \$	0
2. _____	+ \$	0
3. _____	+ \$	0
4. _____	+ \$	0
5. _____	+ \$	0
Total Expenses not subject to spending limits	= \$	1,641.41 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 16,379.25 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-1,029.25 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
Total (D1 – D2)	= \$	-1,029.25
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	= \$	-1,029.25 D3

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 is responsible for the conduct of the election.

Schedule 1 - Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$ 600.00
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$
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 on page 5; list details in Table 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).	\$ 15,950.00
Less: Contributions returned or payable to the contributor	- \$ 1,200.00
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$
Total Amount of Contributions (record under Income in Box C)	= \$ 15,350.00 1A

Part II – 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 Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Ken Knapp	1291 Lyoness Lasalle, Ontario N9J 3Y5	2018/05/14	1,200.00	0
Bill Pook	P.O. Box 910 Harrow, Ontario N0R 1G0	2018/05/10	500.00	0
Frank Lafferty	5395 Highway 3 Tecumseh, Ontario N0R 1K0	2018/05/10	1,000.00	0
Rose Jobin	4707 Concession 11 Maidstone, Ontario RR#3 N0R 1K0	2018/05/10	500.00	0
Remo Valente	282 Ulster Street Lasalle, Ontario N9J 0C1	2018/07/12	1,200.00	1,200.00
Scott Waters	1059 Front Rd S Amherstburg, Ontario N9V 2M4	2018/08/13	1,200.00	0
Al Grundner	686 County Rd 50 W Harrow, Ontario N0R 1G0	2018/08/27	500.00	0
Joe Gorski	8 Laird Ave. S Amherstburg, Ontario N9V 1X5	2018/08/27	500.00	0
From Supplementary attachment	see atached		9,350.00	0

Additional information is listed on separate supplementary attachment

Total

15,950.00

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

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Additional information is listed on separate supplementary attachment

Total

Total for Part II - Contributions exceeding \$100 per contributor
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)

\$ 15,950.00 1B

Part III – Contributions from candidate or spouse

Table 3: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
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Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			Total	

Schedule 2 – Fundraising Events and Activities

Fundraising Event/Activity

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person)

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

Number of tickets sold

\$ _____ 2A
X _____ 2B

Total Part I (2A X 2B) (include in Part 1 of Schedule 1)

= \$ _____ **0**

Part II – Other revenue deemed a contribution

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

Provide details

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

Total Part II (include in Part 1 of Schedule 1)

= \$ _____

Part III – Other revenue not deemed a contribution

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

Provide details

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. _____ + \$ _____
5. _____ + \$ _____
6. _____ + \$ _____
7. _____ + \$ _____
8. _____ + \$ _____

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

Municipality

Essex

Date (yyyy/mm/dd)

2019/02/21

Contact Information

Last Name or Single Name

Cowan

Given Name(s)

Michael

Licence Number

1-21176

Address

Suite/Unit No.

Street No.

180

Street Name

Talbot Street S

Municipality

Essex

Province

Ontario

Postal Code

N8M 1B6

Telephone No. (including area code)

519 776-6488

Email Address

mcowan@bdo.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

**Larry Snively
Campaign**

December 31, 2018 Year End

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180 Talbot Street S
Essex ON N8M 1B6 Canada

INDEPENDENT AUDITOR'S REPORT

To the Municipal Clerk of the Town of Essex

We have audited the accompanying Financial Statements - Auditor's Report Form 4 ("Financial Statements") of Larry Snively ("candidate"), which comprises of the Statement of Campaign Period Income and Expenses and the Statement of Determination of Surplus or Deficit and Disposition of Surplus for the period from May 1, 2018 to December 31, 2018 (relating to the election held on October 22, 2018), and other explanatory information. The Financial Statements have been prepared by the candidate based on Section 78 of the Municipal Elections Act, 1996.

Candidate's Responsibility for the Financial Statements

The candidate is responsible for the preparation of the Financial Statements in accordance with Section 78 of 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Financial Statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the candidate's preparation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the candidate, as well as evaluating the overall presentation of the Financial Statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, the completeness of donations of goods and services and receipts and disbursements is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate, and we were not able to determine whether any adjustments might be necessary to income and expenses, and surplus/deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Financial Statements of the candidate for the year ended December 31, 2018 are prepared, in all material respects, in accordance with Section 78 of the Municipal Elections Act, 1996.

Basis of Accounting and Restriction on Distribution and Use

The Financial Statements are prepared to assist the candidate to meet the requirements of Section 78 of the Municipal Elections Act, 1996. As a result, the Financial Statements may not be suitable for another purpose. Our report is intended solely for the candidate and the Ministry of Municipal Affairs and should not be distributed to or used by parties other than the candidate and the Ministry of Municipal Affairs.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Essex, Ontario
February 21, 2019

Larry Snively Election Campaign
Breakdown of Harrow News Invoices
05/10/2019

- below is a breakdown of all Harrow News Invoices paid by the campaign. These expenses were all originally recorded as advertising expenses on Form 4.
 - all amounts were agreed to invoices obtained directly from the Harrow News

Vendor	Invoice	Total amount	Advertising	Brochures	Signs
Harrow News	21778	97.75		97.75	
Harrow News	21909	977.45		977.45	
Harrow News	21920	433.92			433.92
Harrow News	21922	5,424.00			5,424.00
Harrow News	22030	146.90		146.90	
Harrow News	22059	665.57	265.57	400.00	
Harrow News	22159	911.35	911.35		
Harrow News	22188	211.88		211.88	
Harrow News	22217	53.39	53.39		
		8,922.21	1,230.31	1,833.98	5,857.92
Paid to other media		3,336.09	1794.05	600	942.04
		12,258.30	3,024.36	2,433.98	6,799.96
Original amounts recorded on Form 4			10,716.26	600.00	942.04
Brochure adjustment above			-1,833.98	1,833.98	-
Signs adjustment above			-5,857.92	-	5,857.92
Actual amounts			3,024.36	2,433.98	6,799.96
					Total
					12,258.30