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CANDIDATE GUIDE

for Preparation of the Campaign Return

May 2019



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INTRODUCTION

PURPOSE OF THIS GUIDE

This guide has been produced to assist the candidate's chief financial officer (CFO) with the preparation of the **candidate's campaign return**. Under section 43(2) of the *Election Finances and Contributions Disclosure Act* (EFCDA), the campaign return must include a financial statement, contribution report, expense limit report, campaign expense report, and any supporting information or documents relating to the candidate's campaign.

To meet the reporting requirements, a detailed report of contributions must be filed using Elections Alberta's Online Financial System (OFS) *and* a detailed financial statement must be filed using Elections Alberta's Candidate Campaign Period Financial Statement paper forms. Both the online and paper reports must be filed with Elections Alberta within 4 months after election day, to fulfill the campaign return filing requirements.

For additional information, reference the Candidate Guide to the Election Finances and Contributions Disclosure Act. All guides and forms, and a link to OFS, are available on the Elections Alberta website www.elections.ab.ca. Links to the EFCDA and other relevant legislation are also available on the website. Copies of provincial legislation may also be obtained from the Alberta Queen's Printer (www.qp.alberta.ca).

It is not possible to cover each and every situation that may arise when using the online system or paper forms. For this reason, please write, phone or visit Elections Alberta for additional assistance:

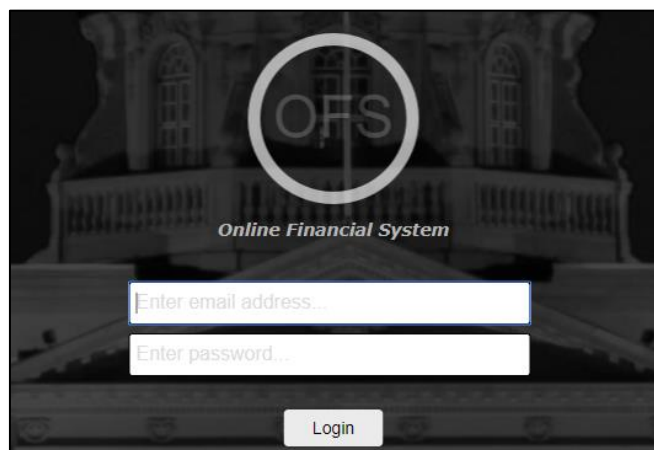
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PUBLIC DISCLOSURE

Candidates' financial returns filed with Elections Alberta become part of the public files and are available for public review. For ease of access, the returns are posted on Elections Alberta's public disclosure website, which can be accessed via www.elections.ab.ca and clicking the "View Financial Reporting" button on the home page. Or, select "Parties, Candidates & Contests" from the main menu, then select "Financial Disclosure" from the sub-menu.

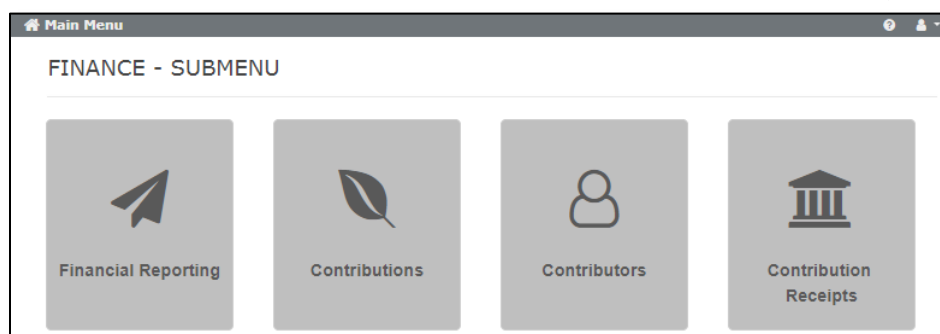
CONTRIBUTION REPORT

All contributions received by the candidate's campaign are to be reported in detail to Elections Alberta within 4 months after election day, using Elections Alberta's Online Financial System (OFS).

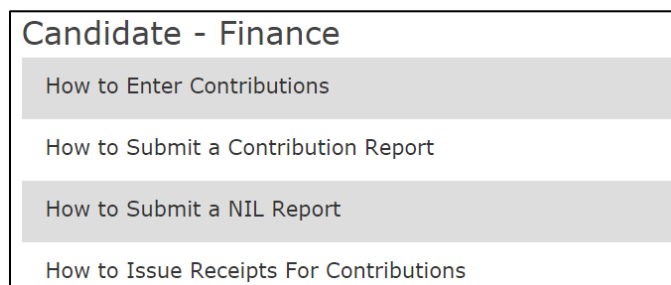


Elections Alberta provides each CFO and each candidate with login access to OFS.

To get to the login screen, go to Elections Alberta's website www.elections.ab.ca, and click on "Secure login" in the upper right-hand corner of the home page, or type "ofs.elections.ab.ca" into your browser.



Once logged in to OFS, click on ? in the dark grey menu bar to access "Quick Answers" which contains several short how-to guides.



In Quick Answers, scroll down to "Candidate – Finance" and click on a title to open the how-to document for step-by-step instructions. Contact Elections Alberta for additional guidance and technical support.




Once all campaign contributions have been recorded and receipted, and a Contribution Report has been submitted, or a NIL Report if applicable, the first part of the reporting requirement has been fulfilled for the candidate's campaign return. The remainder of this guide is dedicated to providing information to assist with the preparation of the detailed financial statement paperwork.

All revenue, expenses, assets and liabilities of the candidate's campaign are to be reported to Elections Alberta within 4 months after election day, using Elections Alberta's paper forms. The following pages provide step-by-step instructions for completing the 2-page **CD-FS-01 Candidate Campaign Period Financial Statement** (shown below), plus all schedules **CD-FS-S01 through CD-FS-S12** as applicable. The forms are available to download and print from Elections Alberta's website www.elections.ab.ca by selecting "Parties, Candidates & Contests" from the main menu, then "Candidates" from the sub-menu, then "CD-FS-01 Candidate Financial Statement + All Schedules".

CANDIDATE GUIDE FOR PREPARATION OF THE CAMPAIGN RETURN 3

CD-FS-01 FINANCIAL STATEMENT – PAGE 1

►HEADER INFORMATION

	ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT CANDIDATE CAMPAIGN PERIOD FINANCIAL STATEMENT FORM CD-FS-01 Page 1 of 2		OFFICE USE ONLY
	Period From _____ to _____ mm / dd / yyyy mm / dd / yyyy		
NAME OF REGISTERED CANDIDATE			
NAME OF REGISTERED POLITICAL PARTY OR "INDEPENDENT"		NAME OF ELECTORAL DIVISION	ED No.

- ☐ For a general election - for "Period From" enter February 1 and year of the election *or* the effective registration date of the candidate if later than February 1, and for "Period to" enter the date that is 2 months after election day *or* the date the candidate withdrew, as applicable
- ☐ Enter first and last name of the registered candidate
- ☐ Enter name of the registered political party or "independent"
- ☐ Enter name of the electoral division and electoral division number

►SUMMARY OF CAMPAIGN PERIOD REVENUE

Line by line instructions for summarizing the campaign period revenue begin of the following page.

SUMMARY OF CAMPAIGN PERIOD REVENUE			
	<u>Valued</u>	<u>Money</u>	<u>Total</u>
OPENING BALANCE			
① Surplus from previous election campaign (attach Form CD-SUR-01)	\$ _____	\$ _____	\$ _____
② Surplus from nomination contest campaign Must equal line 28 of NC-FS-01	_____	_____	_____
③ TOTAL (lines 1 and 2)	\$ _____	\$ _____	\$ _____
RECEIPTED CONTRIBUTIONS			
④ Contributions of \$250.00 or less	\$ _____	\$ _____	\$ _____
⑤ Contributions of \$250.01 and greater	_____	_____	_____
⑥ TOTAL (lines 4 and 5)	\$ _____	\$ _____	\$ _____
OTHER REVENUE			
⑦ Fund-raising functions (attach Form CD-FS-S01)			\$ _____
⑧ Transfers received (attach Form CD-FS-S02)			_____
⑨ Other income (attach Form CD-FS-S03)			_____
⑩ TOTAL (lines 7, 8 and 9)			\$ _____
PRE-PAID ELECTION EXPENSES / MATERIALS			
⑪ Paid by party on behalf of candidate Note 1			\$ _____
⑫ Paid by constituency association(s) on behalf of candidate Note 2			_____
⑬ TOTAL (lines 11 and 12)			\$ _____
⑭ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 6, 10 and 13)			\$ _____

CD-FS-01 FINANCIAL STATEMENT – PAGE 1 CONTINUED

OPENING BALANCE	<u>Valued</u>	<u>Money</u>	<u>Total</u>
① Surplus from previous election campaign (attach Form CD-SUR-01)	\$	\$	\$
② Surplus from nomination contest campaign Must equal line 28 of NC-FS-01
③ TOTAL (lines 1 and 2)	\$	\$	\$

1. Surplus from previous election campaign (attach Form CD-SUR-01)

- ☐ Enter in “Valued” column, the net value of election goods remaining from candidate’s previous election
- ☐ Enter in “Money” column, the net amount of surplus funds remaining from candidate’s previous election
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” columns

2. Surplus from nomination contest campaign

- ☐ Enter in “Valued” column, the net value of goods remaining from nomination contestant’s campaign
- ☐ Enter in “Money” column, the surplus funds from nomination contestant’s campaign
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” columns - should equal the amount from line 28 of the Nomination Contestant Financial Statement (NC-FS-01)
- ☐ Not applicable for independent candidates

3. TOTAL

- ☐ Enter sum of lines 1 and 2 under each of the “Valued”, “Money” and “Total” columns

RECEIPTED CONTRIBUTIONS			
④ Contributions of \$250.00 or less	\$	\$	\$
⑤ Contributions of \$250.01 and greater	.....	.....	.....
⑥ TOTAL (lines 4 and 5)	\$	\$	\$

“Receipted Contributions” means contributions received from contributors, for which official contribution receipts are issued. Contribution amounts recorded on lines 4, 5 and 6 should agree with the Contribution Report in Elections Alberta’s Online Financial System (OFS). OFS enables users to generate and issue the official contribution receipts.

4. Contributions of \$250.00 or less

- ☐ Record on this line, amounts received from contributors who contributed a total of \$250.00 or less to the candidate during the campaign period
- ☐ Enter in “Valued” column, the total in-kind value of real property, goods or services, or the use of real property, goods or services received as contributions
- ☐ Enter in “Money” column, the total money received as contributions (cash, cheque, e-transfer, credit card etc.)
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” amounts

CD-FS-01 FINANCIAL STATEMENT – PAGE 1 CONTINUED

5. Contributions of \$250.01 and greater

- ☐ Record on this line, amounts received from contributors who contributed a total of \$250.01 and greater to the candidate during the campaign period
- ☐ Enter in “Valued” column, the total in-kind value of real property, goods or services, or the use of real property, goods or services received as contributions
- ☐ Enter in “Money” column, the total money received as contributions (cash, cheque, e-transfer, credit card etc.)
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” amounts

6. TOTAL

- ☐ Enter sum of lines 4 and 5 under each of the “Valued”, “Money” and “Total” columns

Note: Registered candidates are allowed to contribute or spend personal funds for their own campaign up to the contribution limit prescribed by section 17(1) of the EFCDA. For additional information on contributors and contributions, reference the Candidate Guide to the EFCDA.

OTHER REVENUE

- | | | | |
|----|--|----|--|
| 7 | Fund-raising functions (attach Form CD-FS-S01) | \$ | |
| 8 | Transfers received (attach Form CD-FS-S02) | | |
| 9 | Other income (attach Form CD-FS-S03) | | |
| 10 | TOTAL (lines 7, 8 and 9) | \$ | |

7. Fund-raising functions (attach Form CD-FS-S01)

- ☐ Enter net income from fund-raising event(s) held by or on behalf of candidate (net income is the gross income less contribution portion)

8. Transfers received (attach Form CD-FS-S02)

- ☐ Enter total amount of transfers received
- ☐ If the candidate's party or constituency association provided the funds to pay the candidate's nomination deposit to the returning officer, include \$500 on this line

9. Other income (attach Form CD-FS-S03)

- ☐ Enter total amount of other income
- ☐ If the candidate or other person paid the candidate's nomination deposit to the returning officer, include \$500 on this line if the candidate or other person will receive the deposit refund back

10. TOTAL

- ☐ Enter sum of lines 7, 8 and 9

CD-FS-01 FINANCIAL STATEMENT – PAGE 1 CONTINUED

PRE-PAID ELECTION EXPENSES / MATERIALS

- | | | |
|----|--|----------|
| 11 | Paid by party on behalf of candidate <i>Note 1</i> | \$ _____ |
| 12 | Paid by constituency association(s) on behalf of candidate <i>Note 2</i> | \$ _____ |
| 13 | TOTAL (lines 11 and 12) | \$ _____ |

11. Paid by party on behalf of candidate
(attach detailed list of dates/descriptions/amounts or a copy of applicable party detail schedule forms)

- ☐ Enter total amount of election expenses paid by party on behalf of this candidate (expenses subject to the candidate's spending limit – used writ day to election day)

12. Paid by constituency association(s) on behalf of candidate
(attach detailed list of dates/descriptions/amounts or a copy of applicable constituency association detail schedule forms)

- ☐ Enter total amount of election expenses paid by the constituency association(s) on behalf of this candidate (expenses subject to the candidate's spending limit – used writ day to election day)

13. TOTAL

- ☐ Enter sum of lines 11 and 12

- | | | |
|----|---|----------|
| 14 | TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 6, 10 and 13) | \$ _____ |
|----|---|----------|

14. TOTAL CAMPAIGN PERIOD REVENUE

- ☐ Enter sum of lines 3, 6, 10 and 13
- ☐ If no revenue was received, enter "NIL"

► SUMMARY OF CAMPAIGN PERIOD EXPENSES

Line by line instructions for summarizing the campaign period expenses begin of the following page.

SUMMARY OF CAMPAIGN PERIOD EXPENSES

- | | | |
|--|--|--------------|
| ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT - USED WRIT DAY TO ELECTION DAY) | | <u>Total</u> |
| 15 | Election expenses incurred by candidate (attach Form CD-FS-S05) | \$ _____ |
| 16 | Election expenses paid by party on behalf of candidate <i>Must equal line 11 above</i> | \$ _____ |
| 17 | Election expenses paid by constituency association(s) on behalf of candidate <i>Must equal line 12 above</i> | \$ _____ |
| 18 | TOTAL (lines 15, 16 and 17) <i>Note 3</i> | \$ _____ |
|
EXPENSES (NOT SUBJECT TO SPENDING LIMIT) | | |
| 19 | Nomination deposit of candidate | \$ _____ |
| 20 | Other expenses (attach Form CD-FS-S06) | \$ _____ |
| 21 | Transfers issued (attach Form CD-FS-S02) | \$ _____ |
| 22 | TOTAL (lines 19, 20 and 21) | \$ _____ |
| 23 | TOTAL CAMPAIGN PERIOD EXPENSES (lines 18 and 22) | \$ _____ |

CD-FS-01 FINANCIAL STATEMENT – PAGE 1 CONTINUED

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT - USED WRIT DAY TO ELECTION DAY)		<u>Total</u>
15	Election expenses incurred by candidate (attach Form CD-FS-S05)	\$
16	Election expenses paid by party on behalf of candidate Must equal line 11 above	.....
17	Election expenses paid by constituency association(s) on behalf of candidate Must equal line 12 above	.....
18	TOTAL (lines 15, 16 and 17) Note 3	\$

- 15. Election expenses incurred by candidate (attach Form CD-FS-S05 + sub-schedules)**
☐ Enter total amount of election expenses incurred by the candidate's campaign - subject to the spending limit, used writ day to election day
- 16. Election expenses paid by party on behalf of candidate**
☐ Enter same amount that was recorded on line 11
- 17. Election expenses paid by constituency association(s) on behalf of candidate**
☐ Enter same amount that was recorded on line 12
- 18. TOTAL**
☐ Enter sum of lines 15, 16 and 17

EXPENSES (NOT SUBJECT TO SPENDING LIMIT)		
19	Nomination deposit of candidate	\$
20	Other expenses (attach Form CD-FS-S06)	.....
21	Transfers issued (attach Form CD-FS-S02)	.....
22	TOTAL (lines 19, 20 and 21)	\$

- 19. Nomination deposit of candidate**
☐ Enter \$500 only if the deposit was paid to the returning officer (requirement for candidate to be nominated under *Election Act*, and to appear on election ballot)
- 20. Other expenses (attach Form CD-FS-S06)**
☐ Enter total amount of all expenses incurred by the candidate's campaign – not subject to the spending limit
- 21. Transfers issued (attach Form CD-FS-S02)**
☐ Enter total amount of transfers issued
- 22. TOTAL**
☐ Enter sum of lines 19, 20 and 21

CD-FS-01 FINANCIAL STATEMENT – PAGE 1 CONTINUED

23 TOTAL CAMPAIGN PERIOD EXPENSES (lines 18 and 22)

\$ _____

23. TOTAL CAMPAIGN PERIOD EXPENSES

- ☐ Enter sum of lines 18 and 22
- ☐ If no expenses were incurred, enter "NIL"

►CAMPAIGN PERIOD SURPLUS (DEFICIT)

CAMPAIGN PERIOD SURPLUS (DEFICIT)		Total
24 TOTAL CAMPAIGN PERIOD REVENUE (line 14)		\$ _____
25 TOTAL CAMPAIGN PERIOD EXPENSES (line 23)		\$ _____
26 CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 24 less line 25)		\$ _____

CONTINUED ON PAGE 2...

24. TOTAL CAMPAIGN PERIOD REVENUE

- ☐ Enter same amount that was recorded on line 14

25. TOTAL CAMPAIGN PERIOD EXPENSES


- ☐ Enter same amount that was recorded on line 23

26. CAMPAIGN PERIOD SURPLUS (DEFICIT)

- ☐ Subtract line 25 from line 24
- ☐ A negative result indicates a deficit and should be indicated as a negative number
e.g. -\$1,398.50 or (\$240.03) etc.

CD-FS-01 FINANCIAL STATEMENT – PAGE 2

►HEADER INFORMATION

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT CANDIDATE CAMPAIGN PERIOD FINANCIAL STATEMENT FORM CD-FS-01 Page 2 of 2		OFFICE USE ONLY
Period From _____ to _____ mm / dd / yyyy mm / dd / yyyy				
NAME OF REGISTERED CANDIDATE				
NAME OF REGISTERED POLITICAL PARTY OR "INDEPENDENT"		NAME OF ELECTORAL DIVISION		ED No.

- ☐ For a general election - for "Period From" enter February 1 and year of the election *or* the effective registration date of the candidate if later than February 1, and for "Period to" enter the date that is 2 months after election day *or* the date the candidate withdrew, as applicable
- ☐ Enter first and last name of the registered candidate
- ☐ Enter name of the registered political party or "independent"
- ☐ Enter name of the electoral division and electoral division number

►STATEMENT OF ASSETS AND LIABILITIES

Line by line instructions for summarizing the statement of assets and liabilities begins on the following page.

STATEMENT OF ASSETS AND LIABILITIES			
ASSETS	Total	LIABILITIES	Total
(27) Cash on deposit	\$ _____	(33) Funds on loan (attach Form CD-FS-S09)	\$ _____
(28) Petty cash & other funds	_____	(34) Accounts payable to suppliers (attach Form CD-FS-S10)	_____
(29) Accounts receivable (attach Form CD-FS-S07)	_____	(35) Debts incurred but not yet billed (attach Form CD-FS-S11)	_____
(30) Bonds, stocks and securities	_____	(36) Other liabilities (attach Form CD-FS-S12)	_____
(31) Other assets at cost (attach Form CD-FS-S08)	_____		
(32) TOTAL (lines 27 to 31)	\$ _____	(37) TOTAL (lines 33 to 36)	\$ _____
(38) NET ASSETS (LIABILITIES) (line 32 less line 37) Must equal line 26, pg 1			\$ _____

CD-FS-01 FINANCIAL STATEMENT – PAGE 2 CONTINUED

ASSETS		Total
(27)	Cash on deposit	\$
(28)	Petty cash & other funds	.....
(29)	Accounts receivable (attach Form CD-FS-S07)	.....
(30)	Bonds, stocks and securities	.....
(31)	Other assets at cost (attach Form CD-FS-S08)	.....
(32)	TOTAL (lines 27 to 31)	\$

27. Cash on deposit

- ☐ If a campaign account(s) was used, enter the account(s) balance as at the last day of the campaign period
 - Attach a copy of all bank statements for the campaign period, or an online print-out of all transactions
- ☐ If no campaign account was used (only personal funds were used), enter NIL
 - Attach a copy of each paid invoice, receipt slip etc., in lieu of bank statements

28. Petty cash & other funds

- ☐ Enter total amount of any petty cash funds remaining as at the last day of the campaign period

29. Accounts receivable (attach Form CD-FS-S07)

- ☐ Enter total amount of accounts receivable
- ☐ If the candidate's nomination deposit was paid to the returning officer, and if the campaign return will be filed by the deadline, include the \$500 deposit refund on this line

30. Bonds, stocks and securities

- ☐ Enter total value held in investments as at the last day of the campaign period

31. Other assets at cost (attach Form CD-FS-S08)

- ☐ Enter total amount of other assets at cost

32. TOTAL

- ☐ Enter sum of lines 27, 28, 29, 30 and 31

CD-FS-01 FINANCIAL STATEMENT – PAGE 2 CONTINUED

LIABILITIES		Total
33	Funds on loan (attach Form CD-FS-S09)	\$ _____
34	Accounts payable to suppliers (attach Form CD-FS-S10)	_____
35	Debts incurred but not yet billed (attach Form CD-FS-S11)	_____
36	Other liabilities (attach Form CD-FS-S12)	_____
37	TOTAL (lines 33 to 36)	\$ _____

33. Funds on loan (attach Form CD-FS-S09)

☐ Enter total amount of funds on loan from a financial institution

34. Accounts payable to suppliers (attach Form CD-FS-S10)

☐ Enter total amount of accounts payable

35. Debts incurred but not billed (attach Form CD-FS-S11)

☐ Enter total amount of debts incurred but not yet billed

36. Other Liabilities (attach Form CD-FS-S12)

☐ Enter total amount of other liabilities

☐ If the candidate's nomination deposit refund is owed to the candidate or other person, or to the candidate's party or constituency association, include the \$500 owed on this line

37. TOTAL

☐ Enter sum of lines 33, 34, 35 and 36

38	NET ASSETS (LIABILITIES) (line 32 less line 37) Must equal line 26, pg 1	\$ _____
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38. NET ASSETS (LIABILITIES)

☐ Subtract line 37 from line 32

☐ A negative result indicates a deficit and should be indicated as a negative number
e.g. -\$1,398.50 or (\$240.03) etc.

☐ Amount should agree with line 26; if not, review report and supporting schedules for accuracy

CD-FS-01 FINANCIAL STATEMENT – PAGE 2 CONTINUED

► ATTESTATION OF CHIEF FINANCIAL OFFICER

ATTESTATION OF CHIEF FINANCIAL OFFICER		
CONFIRMATION OF DOCUMENTS ATTACHED TO THIS FINANCIAL STATEMENT		
The following documents are attached as applicable:		
<input type="checkbox"/> Copies of bank statements for the reporting period. Print-outs of online statements are acceptable.		
<input type="checkbox"/> Copies of election expense report sub-schedules from party (PA-AFS-S05.1 / PA-CFS-S05.1) and from constituency association (CA-AFS-S05.1)		
<input type="checkbox"/> Fund-raising Functions (CD-FS-S01)	<input type="checkbox"/> Election Expenses Subject to Spending Limit (CD-FS-S05)	<input type="checkbox"/> Other Assets (CD-FS-S08)
<input type="checkbox"/> Transfer Detail (CD-FS-S02)	<input type="checkbox"/> Expenses Not Subject to Spending Limit (CD-FS-S06)	<input type="checkbox"/> Funds on Loan (CD-FS-S09)
<input type="checkbox"/> Other Income (CD-FS-S03)	<input type="checkbox"/> Accounts Receivable (CD-FS-S07)	<input type="checkbox"/> Accounts Payable (CD-FS-S10)
		<input type="checkbox"/> Debts Incurred But Not Yet Billed (CD-FS-S11)
		<input type="checkbox"/> Other Liabilities (CD-FS-S12)
CONFIRMATION OF CONTRIBUTION REPORTING AND ISSUANCE OF OFFICIAL CONTRIBUTION RECEIPTS		
The following tasks are completed as applicable:		
<input type="checkbox"/> Using the Online Financial System (OFS), all contributions accepted by this candidate's campaign have been recorded and confirmed.		
<input type="checkbox"/> Using OFS, official contribution receipts have been issued to all contributors.		
<input type="checkbox"/> Amounts recorded on lines 1 and 2 of this financial statement agree with receipted contributions recorded and confirmed in OFS.		
<input type="checkbox"/> No contributions were accepted by this candidate's campaign; lines 1 and 2 of this financial statement are recorded as "nil".		
As a Chief Financial Officer registered under the <i>Election Finances and Contributions Disclosure Act</i> :		
- I certify that this financial statement and attachments accurately and completely reflect all financial transactions of the candidate's campaign.		
- I understand that Elections Alberta will maintain and make public, a list of contributors who contributed over \$250 in aggregate, based on the contribution information in OFS, and that failure to record all contributions and issue official contribution receipts by the filing deadline will result in an incomplete/late financial filing subject to an automatic late filing fee and possible further penalties.		
Print Name	Signature	mm / dd / yyyy

- ☐ Under "Confirmation of Documents Attached to this Financial Statement", mark boxes and attach documents as applicable
- ☐ Under "Confirmation of Contribution Reporting and Issuance of Official Contribution Receipts", mark boxes as applicable
- ☐ Read CFO attestation, then print name, **sign with ink**, and enter the date

► ATTESTATION OF CANDIDATE

ATTESTATION OF CANDIDATE		
As a Candidate registered under the <i>Election Finances and Contributions Disclosure Act</i> :		
- I certify that this financial statement and attachments accurately and completely reflect all financial transactions of my election campaign.		
- I understand that Elections Alberta will maintain and make public, a list of contributors who contributed over \$250 in aggregate, based on the contribution information in OFS, and that failure to record all contributions and issue official contribution receipts by the filing deadline will result in an incomplete/late financial filing subject to an automatic late filing fee and possible further penalties.		
Print Name	Signature	mm / dd / yyyy

- ☐ Read candidate attestation, then print name, **sign with ink**, and enter the date

► NOTES FOR COMPLETION OF THIS FORM


NOTES FOR COMPLETION OF THIS FORM	
<ul style="list-style-type: none">1. LINES 11 & 16: Election expenses subject to the candidate's spending limit <u>paid by the party on behalf of this candidate</u> must be carried forward to this financial statement to ensure they are counted toward the candidate's spending limit.2. LINES 12 & 17: Election expenses subject to the candidate's spending limit that were <u>paid by constituency association(s) on behalf of this candidate</u> must be carried forward to this financial statement to ensure they are counted toward the candidate's spending limit.3. LINE 18: The election expense limit for a registered candidate in respect of an election in an electoral division is \$50,000 (EFCDA section 41.3(1)). Limits are adjusted in accordance with EFCDA section 41.5.	
FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 780.427.7191 NOTE: TO BE RECEIVED AT ELECTIONS ALBERTA BY 4:30 PM 4 MONTHS AFTER POLLING DAY	OFFICE USE ONLY ENTERED:

- ☐ Make note of the information provided, and contact Elections Alberta for any questions

FINANCIAL STATEMENT SUPPORTING SCHEDULES

Complete supporting schedules and sub-schedules to provide details for the amounts reported on the financial statement, and attach with the financial statement. Nil schedules or sub-schedules do not need to be completed or attached.

CANDIDATE SURPLUS FROM PREVIOUS ELECTION CAMPAIGN – FORM CD-SUR-01

	ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT CANDIDATE SURPLUS FROM PREVIOUS ELECTION CAMPAIGN FORM CD-SUR-01	OFFICE USE ONLY																								
NAME OF REGISTERED CANDIDATE																										
PREVIOUS ELECTION CAMPAIGN																										
YEAR - 20____ <input type="checkbox"/> GENERAL ELECTION <input type="checkbox"/> BY-ELECTION																										
NAME OF REGISTERED POLITICAL PARTY OR "INDEPENDENT"	NAME OF ELECTORAL DIVISION	ED No.																								
CURRENT ELECTION CAMPAIGN																										
YEAR - 20____ <input type="checkbox"/> GENERAL ELECTION <input type="checkbox"/> BY-ELECTION																										
NAME OF REGISTERED POLITICAL PARTY OR "INDEPENDENT"	NAME OF ELECTORAL DIVISION	ED No.																								
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 15%; text-align: center;"><u>Valued</u></th> <th style="width: 15%; text-align: center;"><u>Money</u></th> <th style="width: 20%; text-align: center;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td>① Surplus from previous election (as reported on previous campaign period financial statement)</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">\$ _____</td> </tr> <tr> <td>② Interest earned</td> <td></td> <td></td> <td></td> </tr> <tr> <td>③ Value depreciation / bank charges / other</td> <td style="text-align: center;">(_____)</td> <td style="text-align: center;">(_____)</td> <td style="text-align: center;">(_____)</td> </tr> <tr> <td>④ Transfers/payments issued (provide details below)</td> <td style="text-align: center;">(_____)</td> <td style="text-align: center;">(_____)</td> <td style="text-align: center;">(_____)</td> </tr> <tr> <td>⑤ NET SURPLUS (report on line 1 of current campaign period financial statement CD-FS-01)</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">\$ _____</td> <td style="text-align: center;">\$ _____</td> </tr> </tbody> </table>				<u>Valued</u>	<u>Money</u>	<u>Total</u>	① Surplus from previous election (as reported on previous campaign period financial statement)	\$ _____	\$ _____	\$ _____	② Interest earned				③ Value depreciation / bank charges / other	(_____)	(_____)	(_____)	④ Transfers/payments issued (provide details below)	(_____)	(_____)	(_____)	⑤ NET SURPLUS (report on line 1 of current campaign period financial statement CD-FS-01)	\$ _____	\$ _____	\$ _____
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TRANSFER/PAYMENT DETAILS																										
Date	Transfers/payments issued to	Amount																								
		\$																								
		\$																								
		\$																								
		\$																								
		\$																								
		\$																								
		\$																								
		\$																								
(must agree with line 4 above) TOTAL		\$																								

See next page for instructions on completing this form.

CANDIDATE SURPLUS FROM PREVIOUS ELECTION CAMPAIGN – FORM CD-SUR-01 CONTINUED

- ☐ At the top of the form, enter name of the registered candidate
- ☐ Under “Previous Election Campaign”, enter year of the candidate’s previous election, indicate general election or by-election, enter name of party that supported the candidate (or enter “independent”), and enter name of the electoral division for which candidate was registered
- ☐ Under “Current Election Campaign”, enter year of the candidate’s current election, indicate general election or by-election, enter name of party supporting the candidate (or enter “independent”), and enter name of the electoral division for which candidate is registered

1. Surplus from previous election

- ☐ Enter in “Valued” column, the original value of election goods reported as assets on candidate’s previous campaign period financial statement
- ☐ Enter in “Money” column, the original surplus funds reported on candidate’s previous campaign period financial statement
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” amounts

2. Interest earned

- ☐ Enter in “Money” column, total interest earned on surplus funds between campaign periods

3. Value depreciation / bank charges / other

- ☐ Enter as an expense in “Valued” column, the depreciation on the value of election goods between campaign periods
- ☐ Enter as an expense in “Money” column, total bank charges & other fees applied between campaign periods
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” expense amounts


4. Transfers / payments issued*

- ☐ Enter as an expense in “Valued” column, any transfers of election goods between campaign periods
- ☐ Enter as an expense in “Money” column, any transfers or payments from the surplus trust account between campaign periods
- ☐ Enter in “Total” column, the sum of “Valued” and “Money” expense amounts
- ☐ Space is provided on the form to provide transfer/payment details

5. NET SURPLUS

- ☐ Enter sum of lines 1, 2, 3 and 4 under each of the “Valued”, “Money”, and “Total” columns, and report on line 1 of the financial statement (CD-FS-01)


FUND-RAISING FUNCTIONS – FORM CD-FS-S01

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT FUND-RAISING FUNCTIONS FORM CD-FS-S01 Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>				OFFICE USE ONLY	
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Date	Description	Gross income	Less contribution portion (if any)	Net fund-raising income	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	

- ☐ For each fund-raising function held:
- Enter date of event
 - Enter brief description
 - Enter total amount of ticket/admission proceeds in “gross income” column
 - Enter portion of proceeds deemed as contribution revenue in “contribution portion” column
 - Subtract contribution portion from gross income and enter result in “net fund-raising income” column
- ☐ Sum total net fund-raising income column and enter amount on line 7 of the financial statement (CD-FS-01)

Note: Refer to the [Candidate Guide to the EFCDA](#) and section 23 of the EFCDA for information regarding the portion of a ticket or admission price that must be reported as a contribution.

TRANSFER DETAIL – FORM CD-FS-S02

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT TRANSFER DETAIL FORM CD-FS-S02 Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>				OFFICE USE ONLY	
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Date	Transfers received from (name of entity)	Value			
		\$			
		\$			
		\$			

- ☐ For each transfer received:
- Enter date the transfer was received
 - Enter name of registered party, registered constituency association, registered candidate, or registered leadership contestant that issued the transfer
 - Enter amount of the transfer
- ☐ Sum total transfers received and enter amount on line 8 of the financial statement (CD-FS-01)


Note: If the candidate’s party or constituency association provided the funds to pay the candidate’s nomination deposit to the returning officer, include \$500 as a transfer received from the party or constituency association, as the case may be.

TRANSFER DETAIL – FORM CD-FS-S02 CONTINUED

Date	Transfers issued to (name of entity)	Value
		\$
		\$
		\$

- ☐ For each transfer issued:
- Enter date the transfer was issued
 - Enter name of the registered party, registered constituency association, registered candidate, or registered leadership contestant that received the transfer
 - Enter amount of the transfer
- ☐ Sum total transfers issued and enter amount on line 21 of the financial statement (CD-FS-01)

OTHER INCOME – FORM CD-FS-S03


		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT OTHER INCOME FORM CD-FS-S03 Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>		OFFICE USE ONLY
NAME OF REGISTERED CANDIDATE	PARTY ABBREV.	NAME OF ELECTORAL DIVISION	ED No.	
Date	Source	Nature of Income	Amount	
			\$	
			\$	
			\$	

- ☐ For other income received that has not been reported on lines 1 to 8 of the financial statement:
- Enter date the income was received
 - Enter source and nature of the income
 - Enter amount of the income
- ☐ Sum total other income and enter amount on line 9 of the financial statement (CD-FS-01)

Note: Examples of other income include:


- anonymous valued or money amounts received of \$50 or less
- collections from general meetings (e.g. pass the hat)
- interest earned on investments and/or bank deposits
- selling price of any goods and services sold (e.g. pins, buttons, etc.)
- funds provided by the candidate or other person to pay the candidate's \$500 nomination deposit, only if the candidate or other person will receive the deposit refund back

ELECTION EXPENSES SUBJECT TO SPENDING LIMIT – SUMMARY REPORT
FORM CD-FS-S05

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT ELECTION EXPENSES SUBJECT TO SPENDING LIMIT SUMMARY REPORT FORM CD-FS-S05		OFFICE USE ONLY	
Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>					
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Expense Type		Sub-Total	Schedule Attached?		
① Advertising, posters, pamphlets, and promotional		\$	CD-FS-S05-SS01 <input type="checkbox"/>		
② Furniture and equipment rental		\$	CD-FS-S05-SS02 <input type="checkbox"/>		
③ Honoraria and salaries		\$	CD-FS-S05-SS03 <input type="checkbox"/>		
④ Office occupancy (rent, utilities), meeting space, telephone and office supplies		\$	CD-FS-S05-SS04 <input type="checkbox"/>		
⑤ Polling (opinion surveys, market research)		\$	CD-FS-S05-SS05 <input type="checkbox"/>		
⑥ Signs / structural support		\$	CD-FS-S05-SS06 <input type="checkbox"/>		
⑦ Other expenses		\$	CD-FS-S05-SS07 <input type="checkbox"/>		
(must agree with financial statement line 15) TOTAL		\$			

- ☐ Enter expenses that were incurred / used by the candidate's campaign during the election period, writ day to election day, for promoting the candidate (or opposing other parties' candidates)
- ☐ Enter sub-total for each expense type
 - Each sub-total comes from completing a detailed sub-schedule (form numbers listed in right-hand column above; sub-schedule forms not shown in this guide)
 - For each applicable sub-schedule:
 - Enter date
 - Enter supplier and brief description
 - Enter amount of each expense
- ☐ Sum total all expense types on the above summary report, and enter amount on line 15 of the financial statement (CD-FS-01)

OTHER EXPENSES (NOT SUBJECT TO SPENDING LIMIT) – FORM CD-FS-S06

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT OTHER EXPENSES (NOT SUBJECT TO SPENDING LIMIT) FORM CD-FS-S06		OFFICE USE ONLY	
		Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>			
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Date	Supplier and Description	Campaign Expenses Outside Election Period <small>SEE NOTE 1 BELOW</small>		Other Expenses <small>SEE NOTE 2 BELOW</small>	
		\$		\$	
		\$		\$	
		\$		\$	

- ☐ Enter as **Campaign Expenses Outside Election Period**, expenses that were incurred / used by the candidate's campaign outside the election period for promoting the candidate (or opposing other parties' candidates)

- Enter date of each expense
- Enter supplier and brief description for each expense
- Enter amount of each expense in the Campaign Expenses Outside Election Period column, which can include
 - Advertising or promotional material of any kind
 - Distribution, broadcast or publication of advertising or promotional material in any media or by any other means including by the use of a capital asset
 - Remuneration (honoraria, salaries)
 - Expenses paid for a person's services as a chief financial officer or in any other capacity
 - Meeting space
 - Other

- ☐ Sub-total all expenses in this column

AND


- ☐ Enter as **Other Expenses**, expenses that were incurred / used outside or during the election period which are exempt from the spending limit

- Enter date of each expense
- Enter supplier and brief description for each expense
- Enter amount of each expense in the Other Expenses column, which can include
 - Candidate's travel expenses
 - Candidate's child care expenses
 - Care for a person with a physical or mental incapacity for whom the candidate normally provides such care
 - Candidate's expenses related to a disability of the candidate
 - Audit & professional fees necessary for the candidate's compliance with EFCDA
 - Incidental expenses by or on behalf of volunteers

- ☐ Sub-total all expenses in this column

- ☐ Sum total the amounts from the two columns and enter amount on line 20 of the financial statement (CD-FS-01)


ACCOUNTS RECEIVABLE – FORM CD-FS-S07

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT ACCOUNTS RECEIVABLE FORM CD-FS-S07				OFFICE USE ONLY
Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>				
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION	ED No.
Date	Debtor	Nature of Receivable		Amount
				\$
				\$
				\$

- ☐ For any amounts owed to the candidate's campaign but not yet received as at the end of the campaign period:
- Enter date the receivable was incurred by the debtor (the individual, organization, or business owing the amount)
 - Enter name of the debtor
 - Enter brief description of the receivable
 - Enter amount of the receivable
- ☐ Sum total accounts receivable and enter amount on line 29 of financial statement (CD-FS-01)

Note: Examples of accounts receivable may include the candidate's nomination deposit refund of \$500, or contributions received but not yet deposited etc.


OTHER ASSETS AT COST – FORM CD-FS-S08

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT OTHER ASSETS AT COST FORM CD-FS-S08				OFFICE USE ONLY
Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>				
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION	ED No.
Date	Description			Amount
				\$
				\$
				\$

- ☐ For other assets of the candidate's campaign that have not been reported on lines 27 to 30 of the financial statement:
- Enter date the asset was acquired / received
 - Enter brief description
 - Enter purchase price / value of the asset
- ☐ Sum total other assets and enter amount on line 31 of the financial statement (CD-FS-01)

Note: Examples of other assets may include membership shares in a credit union, contributions received but not yet deposited, or election goods to be re-used at a future election.

TERMS AND DETAILS OF LOANS – FORM CD-FS-S09

 ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT TERMS AND DETAILS OF LOANS FORM CD-FS-S09 Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>		OFFICE USE ONLY	
NAME OF REGISTERED CANDIDATE	PARTY ABBREV.	NAME OF ELECTORAL DIVISION	ED No.
SUMMARY			
Total number of loans: _____			
Total amount owing on all outstanding loans (must agree with financial statement line 33) \$ _____			
LOAN INFORMATION - LOAN #1			
Name and address of lender: _____			
Original loan amount: \$ _____			
Total Interest: \$ _____			
Total payments made: \$ _____			
Current balance owing: \$ _____			
Term: _____			
GUARANTOR DETAILS			
Amount	Full Name and Address of Guarantor		
\$			
\$			
\$			
\$			
PAYMENT DETAILS			
Date	Full Name and Address of Payer	Amount	
		\$	
		\$	
		\$	
		\$	
LOAN INFORMATION - LOAN #2			
Name and address of lender: _____			
Original loan amount: \$ _____			
Total Interest: \$ _____			
Total payments made: \$ _____			
Current balance owing: \$ _____			
Term: _____			
GUARANTOR DETAILS			
Amount	Full Name and Address of Guarantor		
\$			
\$			
\$			
\$			
PAYMENT DETAILS			
Date	Full Name and Address of Payer	Amount	
		\$	
		\$	
		\$	
		\$	


See next page for instructions on completing this form.

TERMS AND DETAILS OF LOANS – FORM CD-FS-S09 CONTINUED

- ☐ Enter total number of loans
- ☐ Enter total amount owing on all outstanding loans as at the end of the campaign period, and enter the amount on line 33 of the financial statement (CD-FS-01)
- ☐ For each loan:
 - Enter name and address of the lender (financial institution)
 - Enter original loan amount
 - Enter total interest accrued to date
 - Enter total payments made
 - Enter current balance owing
 - Enter terms
 - Enter guarantor details including amount(s) guaranteed, guarantor name(s) and address(es)
 - Enter payment details including date(s) and amount(s) paid, payer name(s) and address(es)


Note: Refer to the Candidate Guide to the EFCDA and Part 5 of the EFCDA for information regarding loans and guarantees.

ACCOUNTS PAYABLE – FORM CD-FS-S10

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT ACCOUNTS PAYABLE FORM CD-FS-S10		OFFICE USE ONLY
Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>				
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION	ED No.
Date	Supplier	Description	Amount	
			\$	
			\$	
			\$	


- ☐ For any invoices from suppliers that were not yet paid by the candidate's campaign as at the end of the campaign period:
 - Enter date of the invoice
 - Enter name of the supplier
 - Enter brief description the good or service
 - Enter amount of the invoice
- ☐ Sum total accounts payable and enter amount on line 34 of the financial statement (CD-FS-01)

DEBTS INCURRED BUT NOT YET BILLED – FORM CD-FS-S11

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT DEBTS INCURRED BUT NOT YET BILLED FORM CD-FS-S11		OFFICE USE ONLY	
		Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>			
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Date	Supplier	Description	Amount		
			\$		
			\$		
			\$		

- ☐ For any debts owing to suppliers that were not yet billed (invoiced) as at the end of the campaign period:
- Enter date the debt was incurred
 - Enter name of the supplier
 - Enter brief description of the good or service
 - Enter amount owed / yet to be billed (invoiced)
- ☐ Sum total debts incurred but not yet billed and enter amount on line 35 of the financial statement (CD-FS-01)

OTHER LIABILITIES – FORM CD-FS-S12

		ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT OTHER LIABILITIES FORM CD-FS-S12		OFFICE USE ONLY	
		Period from _____ to _____ <small>mm / dd / yyyy mm / dd / yyyy</small>			
NAME OF REGISTERED CANDIDATE		PARTY ABBREV.	NAME OF ELECTORAL DIVISION		ED No.
Date	Supplier	Description	Amount		
			\$		
			\$		
			\$		

- ☐ For any liabilities (financial obligations) that were outstanding as at the end of the campaign period and have not been reported on lines 33 to 35:
- Enter date the liability was incurred
 - Enter name of the supplier
 - Enter brief description
 - Enter amount of the liability
- ☐ Sum total other liabilities and enter amount on line 36 of the financial statement (CD-FS-01)

Note: An example of other liabilities is the candidate's nomination deposit refund of \$500 owed back to the candidate or other person, or to the candidate's party or constituency association, as the case may be.



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