



**A REPORT OF THE
CHIEF ELECTORAL OFFICER**



**ANNUAL
REPORT** **2018-19**

Under the *Election Act* and *Election Finances and Contributions Disclosure Act*

www.elections.ab.ca





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November 2019

Mr. Mike Ellis, Chair
Standing Committee on Legislative Offices
6th Floor, 9820 107 Street NW
Edmonton, Alberta T5K 1E7

Dear Mr. Ellis:

It is my honour to submit to you, Elections Alberta's 2018-19 Annual Report on the *Election Act* and *Election Finances and Contributions Disclosure Act*.

This Report is submitted pursuant to section 4(7) of the Election Act, RSA 2000, Chapter E-1 and section 4(2) of the *Election Finances and Contributions Disclosure Act*, RSA 2000, Chapter E-2. The Report also includes this Office's financial statements as at March 31, 2019.

Should you require clarification or additional information, I would be pleased to respond.

Sincerely,

A handwritten signature in blue ink that reads "Glen Resler".

Glen Resler, CPA, CMA
Chief Electoral Officer

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MESSAGE FROM THE CHIEF ELECTORAL OFFICER



This year's annual report follows our tradition of providing registration and financial information received from political entities under the *Election Finances and Contributions Disclosure Act* (EFCDA). We also present Elections Alberta's audited financial statements and my recommendations for legislative amendments. Our general interest section covers a range of topics from political tax credits claimed, to relevant legislative changes passed in the previous fiscal year.

Eight political entity classifications are now regulated under Alberta's electoral legislation: political parties, constituency associations, candidates, nomination contestants, leadership contestants, senate candidates, election third party advertisers and political third party advertisers. As a result, and especially in the 2018-19 fiscal year leading up to the general election, we managed the registrations of over 2,000 political entities. This number consisted mainly of constituency associations concurrently registered on both old and new electoral division boundaries, plus nomination contestants and candidates for the 2019 Provincial General Election.

All of these political entities had financial reporting responsibilities with varying requirements and due dates. We adapted to a continuous intake and review of registration and financial documents. Enquiries to our financial compliance staff surged when we introduced the Online Financial System (OFS) for registered political entities to electronically report contributions and issue official contribution receipts to their contributors, and for parties to manage their nomination contests. Our financial compliance staff embraced their roles in providing user and technical support while having access to enhanced compliance monitoring capabilities with the new system. In addition, OFS has resulted in financial savings to political entities with 73 per cent of official contribution receipts being issued via email, resulting in cost savings of over \$67,000 in postage alone.

A key goal going forward is to continue building OFS as an all-encompassing financial reporting and compliance tool. This will eliminate the need to manually enter financial reports, allow online approvals by the political entity and their chief financial officers, and automate audit processes, allowing better use of Elections Alberta staff resources. It also allows political entities to complete and submit information in a timely manner and not be subject to financial penalties as a result of late deliveries by Canada Post. Online financial reporting will be rolled out in 2020.

I am pleased to provide you with the 2018-19 annual report containing financial information from 2018 quarterly, annual and by-election periods. We continue to review a large number of election financial returns and will issue a separate report on the 2019 Provincial General Election activities of nomination contests, candidates and parties in early 2020.

ABOUT ELECTIONS ALBERTA

Elections Alberta is an independent, non-partisan office of the Legislative Assembly responsible for administering provincial elections, by-elections and referenda.

OUR VISION

Albertans have confidence in an easily accessible electoral process.

OUR MISSION

Deliver effective non-partisan services that meet the electoral needs of Albertans.

OUR MANDATE

Elections Alberta's mandate is to:

- Administer open, fair, and impartial elections;
- Provide stakeholders with the necessary information and means to participate in the democratic process;
- Provide support to election officers to ensure impartial service delivery;
- Serve in an advisory and regulatory role to achieve compliance in electoral finance activities;
- Provide the public with disclosure through the publication of reports and financial statements;
- Embrace partnership opportunities and innovative ideas by adopting best practices and new technologies from the service, business, and election communities; and
- Support a positive, respectful, cohesive and self-rewarding work environment where individual aspirations can be achieved.

LEGISLATION

We are responsible for administering three provincial statutes and two regulations.

Provincial Statutes

- *Election Act*;
- *Election Finances and Contributions Disclosure Act (EFCDA)*; and
- *Alberta Senate Election Act*

Regulations

- *Election Act Forms Regulation*; and
- *Prohibited Corporations Regulation*

We also provide advice, information and assistance to the Electoral Boundaries Commission under the *Electoral Boundaries Commission Act*.

STAKEHOLDERS

Elections Alberta has several key stakeholders:

- Alberta residents, particularly voters and prospective voters;
- Political participants, particularly Members of the Legislative Assembly, political parties, candidates, nomination contestants, leadership contestants, and constituency associations;
- Third-party advertisers: political and election;
- Returning officers and other election workers;
- Federal, Provincial and Municipal election administrators;
- Standing Committee on Legislative Offices;
- External data providers; and
- Media.

WHAT WE DO

To ensure transparency, fairness and confidence in electoral financing in Alberta, we:

- Register political participants
- Inform and educate participants on their financial reporting obligations
- Ensure participants file financial reports on time
- Examine financial reports to ensure accuracy, completeness and compliance with electoral finance rules
- Bring non-compliant participants into compliance or apply penalties and prohibitions when compliance is not achieved
- Publicly disclose financial reports as received, and as finalized following our review
- Continually improve our processes and tools to increase efficiency and bring value to our stakeholders

1 REGISTRATIONS

OVERVIEW

Elections Alberta is responsible for ensuring that people and organizations participating in Alberta's electoral process are registered under the EFCDA, as one of the following entities:

- Political Party
- Constituency Association
- Candidate
- Nomination Contestant
- Leadership Contestant
- Third Party Advertiser

We help registered political entities understand the importance of complying with legislation. We do this through our written and electronic communication at regular intervals, in-person information sessions upon request, and with extensive resources available on our website with links to the legislation.

Elections Alberta staff specializing in registration and financial compliance under the EFCDA are available to be contacted directly by phone or email for any clarification and advice needed.

This section highlights registration activities of political entities that were registered for all or a portion of the 2018-19 fiscal year ending March 31, 2019, that were subject to financial reporting for 2018 quarterly, annual and by-election periods.

Looking for registration information related to the 2019 general election?

A separate report will be published in 2020 on registered political participants for the 2019 Provincial General Election.

POLITICAL PARTIES

As at March 31, 2019, there were 13 political parties in the Register of Political Parties maintained by Elections Alberta, including two new parties registered in the 2018-19 fiscal year:

- Alberta Advantage Party (AAP) registered effective November 9, 2018; and
- Alberta Independence Party (AIP) registered effective March 20, 2019.

Other changes made to the Register include the following:

- Alberta First Party (AFP) name-change to Western Freedom Party of Alberta (WFP) effective April 23, 2018, followed shortly thereafter by another change to Freedom Conservative Party of Alberta (FCP) effective June 22, 2018;
- Reform Party of Alberta de-registration effective July 21, 2018, for failure to file an audited campaign return for the 2017 Calgary-Lougheed By-election, reinstated a month later on August 21, 2018 when the outstanding return was filed in good order; and
- Reform Party of Alberta abbreviation change from RPA to REF, approved and made effective February 13, 2019.

Table 1.0 lists the parties and their abbreviations as at March 31, 2019. See Appendix A for more details. These abbreviations are used in tables and figures throughout all sections.

Table 1.0 Registered Political Party Names and Abbreviations

Political Party	Abbreviation
Alberta Advantage Party	AAP
Alberta Independence Party	AIP
Alberta Liberal Party	LIB
Alberta New Democratic Party	NDP
Alberta Party	AP
Communist Party – Alberta	CP-A
Freedom Conservative Party of Alberta (formerly Alberta First Party)	FCP (formerly AFP)
Green Party of Alberta	GPA
Pro-Life Alberta Political Association	PAPA
Progressive Conservative Association of Alberta	PC
Reform Party of Alberta	REF (formerly RPA)
United Conservative Party	UCP
Wildrose Party	WRP

Reserved Political Party Names

Elections Alberta provides advice and information to people and organizations that wish to register political parties in Alberta. First, they must reserve a political party name and abbreviation with us, and then achieve one of the following prerequisites for registration:

- Hold a minimum of three seats in the Legislative Assembly; or
- Endorse candidates in at least half of the electoral divisions in the province; or
- Collect elector names and signatures on a petition supporting the applicant's intent to register the new party (minimum of 7,868 signatures following the 2015 general election).

Elections Alberta held ten political party names and abbreviations on reserve as at March 31, 2019, per Table 1.1 below. Go to www.elections.ab.ca under Parties, Candidates and Contests / Parties, for the most up-to-date information.

Table 1.1 Reserved Political Party Names and Abbreviations

Reserved Name	Abbreviation
AlbertaNation	AN
Alberta Freedom Party	AFP
Alberta Patriot Project	APP
Albertans for Swiss Style Direct Democracy	ASSDD
Earth Continuity Party	E.C.P.
New Populist Party of Alberta	NPA
Progressive Canadian Provincial Conservatives	PCPC
The Precariat	WTP
YES	-
United Prairie Federation*	UPF*

*Later renamed Wexit Alberta (W-A) in June 2019.

CONSTITUENCY ASSOCIATIONS

The *Electoral Divisions Act* (the Act) received Royal Assent on December 15, 2017, which set out 87 new electoral division boundaries (“boundaries”) to come into force with the 2019 Provincial General Election.

A transitional provision of the *Electoral Divisions Act* allowed parties to establish active constituency associations on the new boundaries well ahead of the 2019 general election.

In the year preceding the election, Elections Alberta experienced a dramatic rise in processing new-boundary constituency association (CA) registrations coupled with a high number of old-boundary constituency association de-registrations (Figure 1).

As new constituency associations were being registered, the Act allowed them to receive the assets of old-boundary constituency associations and take

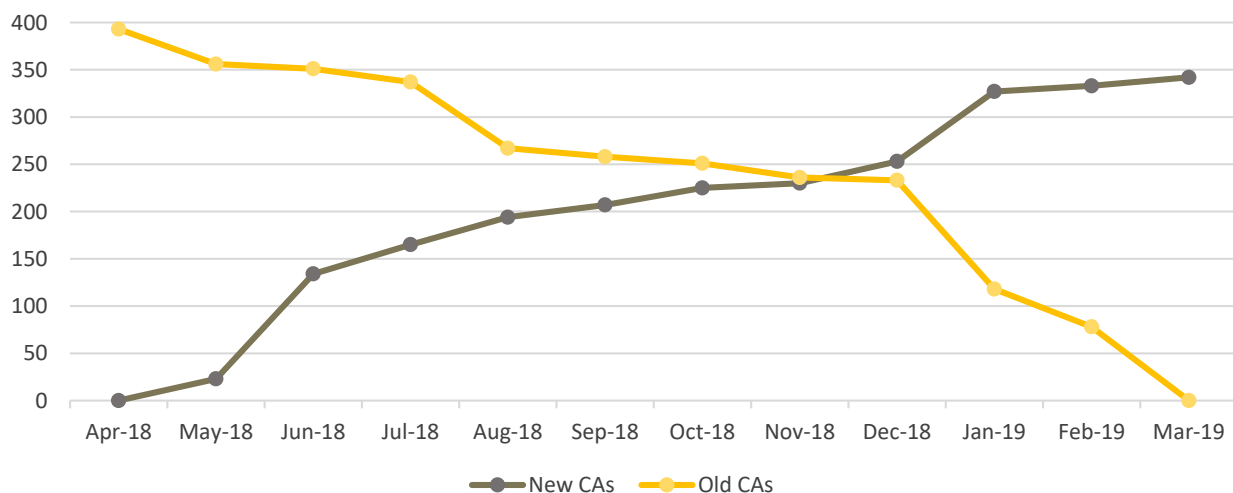
over fundraising and other activities (despite the new boundaries not having come into force yet), in preparation for the 2019 general election.

A total of 342 new constituency associations were registered in the 2018-19 fiscal year, and 393 old-boundary constituency associations were de-registered. Of the latter group, the final 44 were automatically de-registered on March 19, 2019 when the writs were issued for the 2019 Provincial General Election and the old boundaries automatically ceased to exist.

In this report, *old-boundary* or *2012-boundary* refers to constituency associations that were registered on the electoral division boundaries established with the 2012 general election, and *new-boundary* or *2019-boundary* refers to constituency associations on the new boundaries that took effect with the 2019 general election.

This graph illustrates the month-by-month increase in new-boundary CA registrations and decline of old-boundary CA registrations from April 2018 to March 2019. See Appendices D and E for details.

Figure 1 – Registered Constituency Associations by Month



THIRD PARTY ADVERTISERS

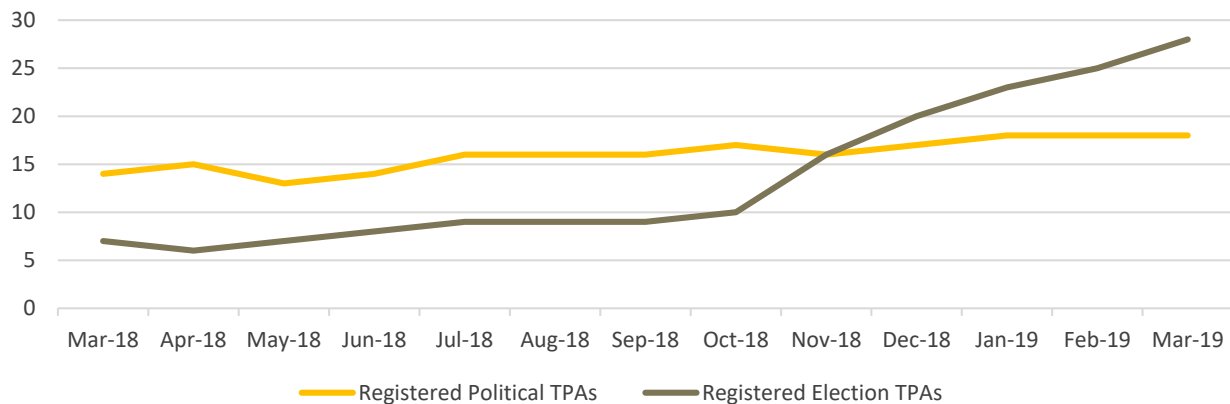
Prior to substantial changes in third party legislation that came into force in November 2016, there were less than 10 registered third party advertisers. Following this, the number of registrations has steadily increased, and peaked at 45 during the election advertising period for the 2019 Provincial General Election.

An individual, corporation or group that engages in election or political advertising, or both, and accepts contributions or incurs election or political advertising expenses of at least \$1,000, must register with Elections Alberta.

In the 2018-19 fiscal year, Elections Alberta added 24 new election third party advertisers (E-TPA) and 10 new political third party advertisers (P-TPA) to our registration records. We also processed three E-TPA and seven P-TPA de-registrations within this timeframe.

Figure 3 illustrates the net increase in registered third party advertisers between April 1, 2018 and March 31, 2019. Refer to Appendices N and O for specific registration (and de-registration) dates.

Figure 3 – Registered Third Party Advertisers 2018-19



“Election Advertising” is advertising promoting or opposing a registered party or candidate *during an election advertising period*, including advertising that takes a position on an issue with which a registered party or candidate is associated.

“Political Advertising” is advertising *at any time other than an election advertising period* promoting or opposing a registered party, a party’s leader, a member of the Legislative Assembly, a nomination contestant, a leadership contestant, or the election of a candidate. Political advertising includes advertising that takes a position on an issue with which any of the above are associated.

At March 31, 2019, Elections Alberta maintained current registration information for 28 E-TPAs and 17 P-TPAs for a total of 45, as listed in Table 1.4. See Appendix P for details.

Organizations or persons engaged in both election advertising and political advertising are required to have separate registrations for each type of advertising. As shown below, 13 organizations and one person were registered as both an E-TPA and P-TPA.

Table 1.4 Registered Third Party Advertisers

Third Party Advertiser	Election TPA	Political TPA
1ABVote	✓	-
Alberta Federation of Labour Inc.	✓	✓
Alberta Fights Back	✓	✓
Alberta Medical Association	✓	-
Alberta Proud	✓	✓
Alberta Roadbuilders and Heavy Construction Association	✓	-
Alberta Union of Provincial Employees	✓	-
Alberta Victory Fund	✓	✓
Association of Canadians for Sustainable Medicare	✓	✓
Balanced Alberta Fund Inc.	-	✓
Calgary Climate Hub	✓	-
Canadian Association of Physicians for the Environment - Alberta Committee	✓	-
Canadian Union of Public Employees - Alberta Division	✓	✓
EQUS REA LTD.	✓	✓
Firefighters for Alberta	✓	-
Friends of Medicare	✓	✓
Health Sciences Association of Alberta	-	✓
Highway Maintenance Contractors	✓	-
International Brotherhood of Electrical Workers Local 424	-	✓
Jacqui Vanderfluit	✓	✓
Kenneth Gregory	✓	-
Merit Contractors Association	✓	✓
Progress Alberta	✓	✓
Project Alberta	✓	✓
Protect Alberta Kids from Big Tobacco	✓	-
Public Interest Alberta Society	✓	✓
Restaurants Canada	✓	-
Shaping Alberta's Future	✓	✓
The Alberta Chambers of Commerce	✓	-
The Alberta Teachers' Association	✓	-
The Calgary Chamber of Commerce	✓	-
Total	28	17

LEADERSHIP CONTESTANTS

A political party may appoint an interim leader to fill the position, but must inform Elections Alberta in advance of holding a leadership contest (race) to select a permanent leader. Any person who wants to participate in the contest must register as a leadership contestant with Elections Alberta.

The EFCDA allows political parties to set their own rules and processes for conducting their leadership races, including qualifying contestants to participate in the race.

Table 1.5 shows the three parties that held leadership contests in the 2018-19 fiscal year and the registered leadership contestants. Two parties had only one registered contestant each, who became the party's leader by acclamation. See Appendix R for more details. For an up-to-date list of political party leaders reference our website www.elections.ab.ca under "Parties".

Table 1.5 Registered Leadership Contestants

Leadership Contestant (Winner in Bold)	Political Party Holding the Contest
Cheryle Chagnon-Greyeyes	Green Party of Alberta
Brian Deheer	Green Party of Alberta
Derek Fildebrandt	Freedom Conservative Party of Alberta
Murray Ruhl	Pro-Life Alberta Political Association

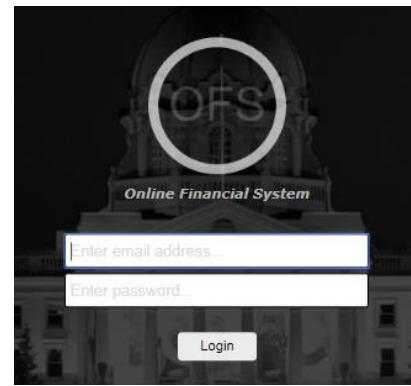
2 FINANCIAL REPORTS

OVERVIEW

The EFCDA requires registered political parties, constituency associations (CAs), candidates, nomination contestants, leadership contestants and third party advertisers to file periodic financial reports with Elections Alberta. We disclose these reports publicly, and examine the information they contain to ensure their accuracy and completeness.

By ensuring all participants file their returns and their financial activities comply with the rules, we help to ensure a “level playing field” for all participants.

New for 2018, registered political entities now use Elections Alberta’s secure Online Financial System (OFS) to report political contributions received by entering or uploading the information in OFS. Detailed reporting of other revenue and of all expenses remains a hard copy paper submission using Elections Alberta’s template forms.



Looking for financial reports from the 2019 general election?

A separate report will be published on political entities that filed financial reports for the 2019 Provincial General Election.

This section provides highlights of financial information reported to Elections Alberta via OFS and paper forms, rounded to the nearest dollar. Political participants submit the following:

- Quarterly reports
Political parties, constituency associations, political third party advertisers
- Annual reports
Political parties, constituency associations, political and election third party advertisers
- By-election campaign returns
Nomination contestants, candidates, political parties, election third party advertisers
- Leadership campaign returns
Leadership contestants

Following filing deadlines, we publish financial statements and contribution lists as they were submitted. For 2018-19, we published all statements and lists within the 30-day disclosure timeframe allowed by the EFCDA.

The information in this section includes any adjustments resulting from our compliance review and approval. At October 31, 2019—the effective date of the information to follow—our reviews were substantially complete. Some amounts may change as final queries are resolved.

Financial reporting, review and disclosure are critical to safeguarding the confidence Albertans have in our electoral process. Severe penalties and prohibitions prescribed by the EFCDA await political participants who do not meet their reporting responsibilities.

Elections Alberta follows up with registered political participants who do not submit financial reports on time, to bring them into compliance as soon as possible. Automatic late fees apply – the EFCDA requires late-filers to pay \$500 within 30 days, which Elections Alberta collects and deposits to General Revenue. If payment is not received, we can pursue recovery through Crown Debt Collections.

The EFCDA provides late-filers with a grace period of 10 days for contestants and candidates, and 30 days for parties, CAs and third party advertisers to file. Meeting the grace period deadline means avoiding further fines, prohibition from political participation, and de-registration. Failure to meet a grace period filing deadline results in a referral to the Election Commissioner, and may ultimately result in prosecution.

Limits on Contributors, Contributions and Expenses

Limits on contributors, contributions and expenses apply differently depending on the political entity type. Table 2.0 provides a brief overview.

Table 2.0 Political Entity Contribution and Expense Limits

Limit on Contributors and Contributions	Tax Deductible for Contributors	Entity Type	Election Expense Limit
Persons ordinarily resident in Alberta can contribute up to \$4,000 per person per calendar year, to any combination of the five entities (listed at right)	Yes	Political Party	General Election \$2,000,000 By-election \$23,000 per electoral division
		Constituency Association	N/A – no expense limit for CAs
		Candidate	\$50,000
		Nomination Contestant	\$10,000
		Leadership Contestant	N/A – no expense limit for leadership contestants
Persons ordinarily resident in Alberta, and corporations, trade unions, employee organizations operating in Alberta, can contribute any amount	No	Election TPA	General Election \$150,000 from Dec 1 to day before writ-day, plus \$150,000 from writ-day to election day By-election \$3,000 per electoral division
Any persons, corporations, trade unions, employee organizations can contribute any amount	No	Political TPA	N/A – Political advertising can only be done outside the election advertising period

Contribution Monitoring

The EFCDA holds contributors responsible for ensuring they are eligible to make contributions, and political entity chief financial officers (CFOs) responsible for accepting contributions from eligible contributors only, within prescribed contribution limits. Elections Alberta is responsible for providing information and resources on the EFCDA rules, and for enforcing compliance with the legislation.

OFS has tools to help political entities and Elections Alberta prevent and detect prohibited contributors and contributions.

Data reported in OFS is updated as Elections Alberta manages compliance or new information becomes available.

We use additional technology to aggregate contributions per contributor across all political entities as some contributors donate to more than one.

If we identify an improper contribution, we ensure that the information is corrected, the contribution is refunded, or funds come to Elections Alberta for deposit into General Revenue, as the case may be. Where a prohibited contribution constitutes a violation of the EFCDA, we refer the matter to the Election Commissioner.

QUARTERLY REPORTING

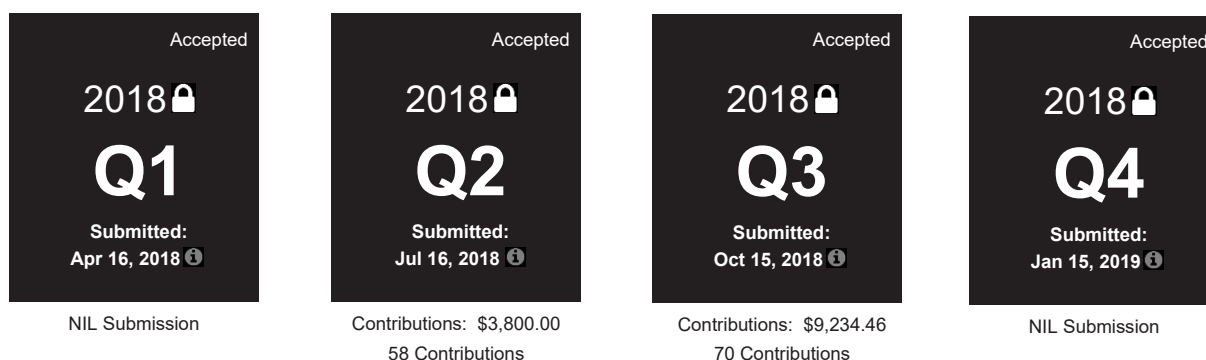
Registered political parties, CAs and Political TPAs (P-TPA) are required to report quarterly, all money and in-kind contributions received. Reports are due within a tight timeline of 15 days after the end of each quarter. A due date that falls on a weekend or holiday is extended to the first business day following.

Quarter	Dates Covered by Quarterly Report	Filing Deadline
1	January 1 to March 31	April 15
2	April 1 to June 30	July 15
3	July 1 to September 30	October 15
4	October 1 to December 31	January 15

Elections Alberta consistently received 100% of 2018 quarterly reports on time. Constituency associations made up 95% of the 2,226 quarterly reports filed for 2018.

Quarterly contributions are reported by registered political entity users who login to OFS to enter (or upload) contribution details, and submit each report via a quarterly “tile”. Required details include each contributor’s name, address, amount contributed and the date the contribution was received. If no contributions are received in a quarter, the user submits a nil report. Figure 4 is an example of how the tiles might look for a political entity for the 2018 year.

Figure 4 – Example of OFS Quarterly Report Submissions for 2018



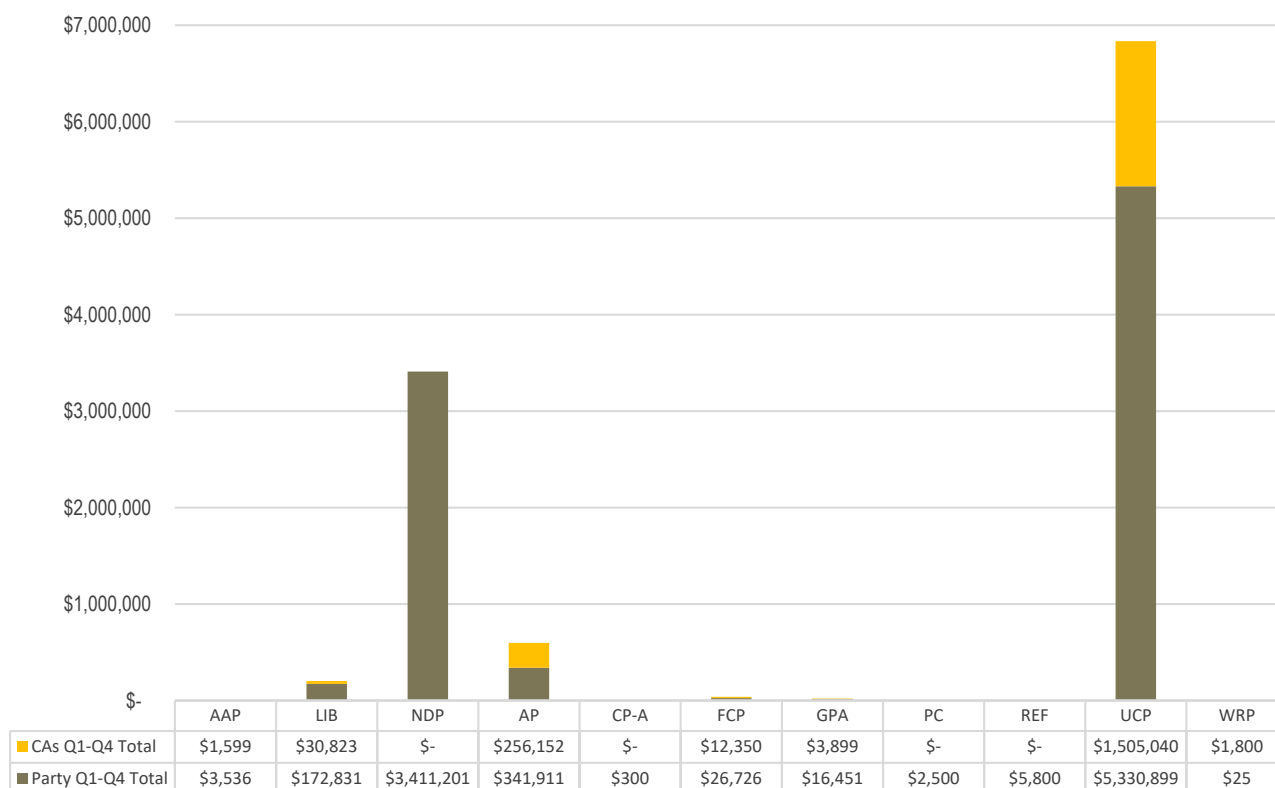
Following a quarterly filing deadline, we publish contributor names and contribution amounts for those who exceeded the disclosure threshold of \$250, along with a lump sum of all under-threshold contributions. The reports are published by party, constituency association and combined. Third party advertiser quarterly reports are published for each P-TPA.

We use social media to announce when a new quarterly report is available, and post data links on our website.

As each new quarterly report is published, we refresh previous reports to ensure the public has access to the most up-to-date contribution information available.

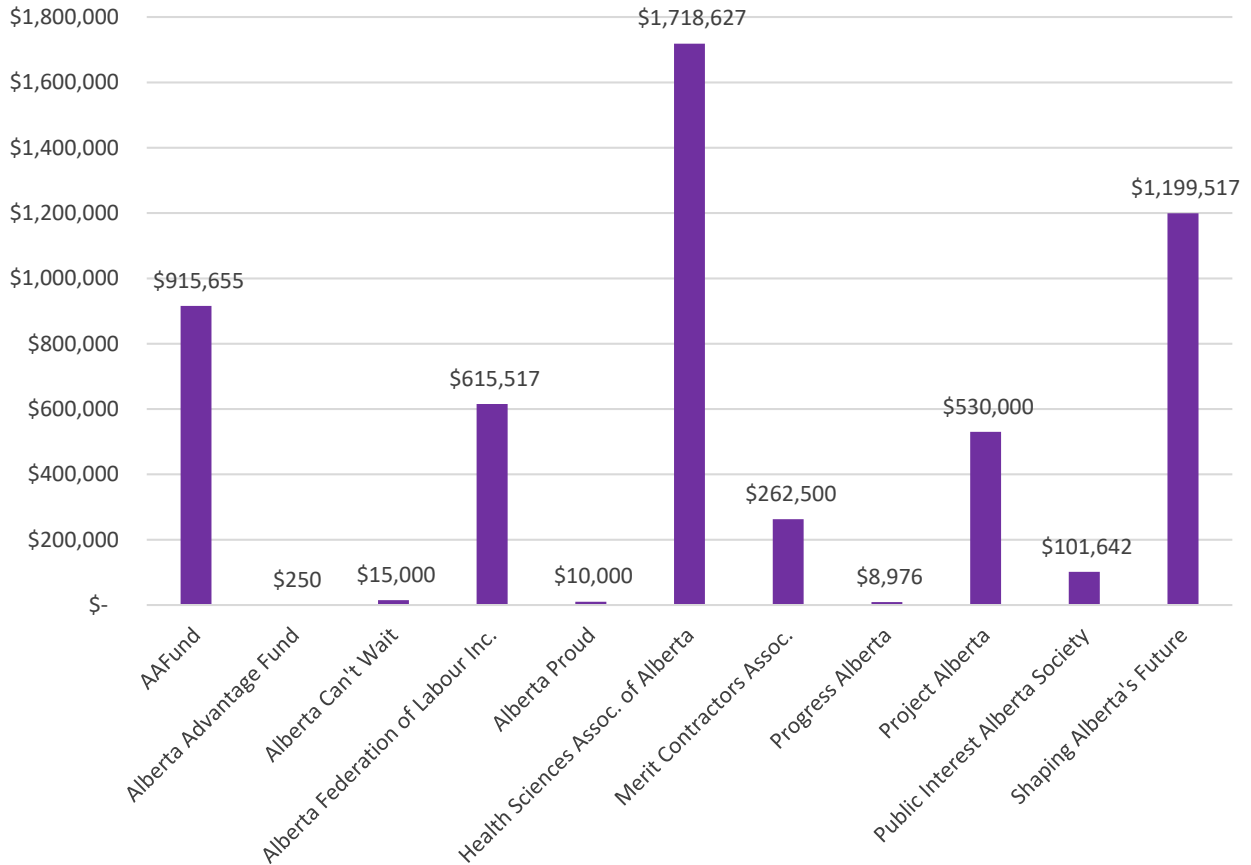
Figure 5 is a consolidation of quarterly contribution totals reported by political parties and their CAs for 2018. A grand total of \$11.1 million was raised, with the United Conservative Party and its CAs raising \$6.8 million, representing 60 per cent of the total. For contributions per quarter see Appendix B for parties and Appendix G for CAs.

Figure 5 – Consolidated Political Party and Constituency Association Total Contributions 2018



Out of 23 P-TPAs subject to quarterly reporting in 2018, 11 reported contributions and the rest reported nil contributions. The combined total across the 11 P-TPAs was \$5.4 million. Health Sciences Association of Alberta accounted for a third of the total with \$1.7 million in contributions, as evidenced in Figure 6. For contributions per quarter see Appendix Q.

Figure 6 - Political Third Party Advertiser Total Contributions 2018



ANNUAL REPORTING

Registered political parties and CAs are required to submit annual financial statements, and Political TPAs (P-TPA) must file annual advertising reports, with Elections Alberta by March 31st to disclose all revenues and expenses for the previous calendar year. If March 31st falls on a weekend or holiday, the deadline is extended to the first business day following. If there was no financial activity, a nil submission is still required.

Election TPAs (E-TPA) with surplus funds following an election must also file annual reports by March 31st each year until the funds are disbursed.

At the time annual returns are due, political parties, constituency associations, P-TPAs, and E-TPAs as applicable, must have issued official contribution receipts to all of their contributors for the 2018 annual period, using OFS.

Political entities must maintain all records used to complete their financial statement, for three years after the filing deadline. We may request the records during our review to ensure accuracy and compliance with the EFCDA.

Elections Alberta received 98% of annual financial returns on time, represented by 653 out of a total of 663 returns.

Political Party Annual Financial Statements

All 12 registered political parties at December 31, 2018 were required to submit 2018 annual financial statements. All 12 (100 per cent) filed their statements by the Monday, April 1, 2019 deadline.

Ten of the 12 political parties reported revenues or expenses exceeding \$1,000, and all 10 filed statements audited by an independent professional accounting firm, as required by the EFCDA. The Communist Party-Alberta and Pro-Life Alberta Political Association reported revenues or expenses below the audit requirement threshold and filed unaudited statements.

Political Party Annual Contributions

Table 2.0 summarizes annual contributions reported by political parties for the 2018 calendar year in the form of money or in-kind contributions.

Table 2.0 Political Party 2018 Annual Contributions

Political Party	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
AAP	\$ 1,536	\$ 2,000	\$ 3,536	12	\$ 295
LIB	\$ 47,187	\$ 125,643	\$ 172,831	2,751	\$ 63
NDP	\$ 747,128	\$ 2,587,452	\$ 3,334,579	20,162	\$ 165
AP	\$ 69,919	\$ 271,992	\$ 341,911	2,558	\$ 134
CP-A	\$ 300	\$ -	\$ 300	3	\$ 100
FCP	\$ 5,176	\$ 21,550	\$ 26,726	76	\$ 352
GPA	\$ 4,958	\$ 11,493	\$ 16,451	175	\$ 94
PAPA	\$ -	\$ -	\$ -	-	\$ -
PC	\$ -	\$ 2,500	\$ 2,500	1	\$ 2,500
REF	\$ -	\$ 5,800	\$ 5,800	4	\$ 1,450
UCP	\$ 2,109,730	\$ 3,221,169	\$ 5,330,899	39,823	\$ 134
WRP	\$ -	\$ -	\$ 25	-	\$ 25
Total	\$ 2,985,934	\$ 6,249,599	\$ 9,235,558	65,565	\$ 141

Political Party Annual Revenues, Expenses and Net Assets (Liabilities)

The following tables show the financial position of political parties. Table 2.1 summarizes the party's 2018 annual revenues and expenses to arrive at a surplus (deficit) for the year. Table 2.2 provides a look at each party's financial position at December 31, 2018, and accounts for the previous year's surplus (deficit) carried forward as applicable.

Table 2.1 Political Party 2018 Annual Revenues and Expenses

Political Party	Revenues			(Expenses)			Surplus (Deficit)
	Total Contributions	Other Revenue	Transfers Received	Operating Expenses	Other Expenses	Transfers Issued	
AAP	\$ 3,536	\$ 1,951	\$ -	\$ 6,684	\$ -	\$ -	\$ (1,197)
LIB	\$ 172,831	\$ 30,100	\$ 14,986	\$ 220,478	\$ -	\$ 16,971	\$ (19,532)
NDP	\$ 3,334,579	\$ 672,534	\$ -	\$ 2,320,737	\$ -	\$ 1,480,267	\$ 206,109
AP	\$ 341,911	\$ 150,499	\$ 33,020	\$ 643,498	\$ -	\$ 19,896	\$ (137,964)
CP-A	\$ 300	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ 109
FCP	\$ 26,726	\$ 7,330	\$ -	\$ 10,750	\$ -	\$ -	\$ 23,306
GPA	\$ 16,451	\$ 1,613	\$ 1,204	\$ 19,048	\$ -	\$ -	\$ 220
PAPA	\$ -	\$ -	\$ 1,265	\$ 1,268	\$ -	\$ -	\$ (3)
PC	\$ 2,500	\$ 114,707	\$ 61,857	\$ 142,674	\$ -	\$ 835	\$ 35,555
REF	\$ 5,800	\$ 500	\$ -	\$ 3,167	\$ -	\$ -	\$ 3,133
UCP	\$ 5,330,899	\$ 2,311,641	\$ 45,909	\$ 6,422,306	\$ -	\$ 221,424	\$ 1,044,719
WRP	\$ 25	\$ 13,907	\$ 184,025	\$ 164,304	\$ -	\$ 6,267	\$ 27,386

Table 2.2 Political Party Net Assets (Liabilities) at December 31, 2018

Political Party	Assets			(Liabilities)			Net Assets (Liabilities)
	Cash	Receivables	Other	Loans	Payables	Other	
AAP	\$ 1,502	\$ 3,365	\$ -	\$ -	\$ 6,064	\$ -	\$ (1,197)
LIB	\$ 69,333	\$ -	\$ 8,909	\$ -	\$ 11,170	\$ 51,652	\$ 15,420
NDP	\$ 1,016,672	\$ 337,079	\$ 71,386	\$ -	\$ 157,595	\$ 737,023	\$ 530,519
AP	\$ 24,466	\$ 8,600	\$ 10,284	\$ -	\$ 39,863	\$ 4,752	\$ (1,265)
CP-A	\$ 366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366
FCP	\$ 23,990	\$ 2,325	\$ -	\$ -	\$ 2,003	\$ -	\$ 24,312
GPA	\$ 50,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,425
PC	\$ 31,582	\$ -	\$ 7,675	\$ 171,092	\$ 7,875	\$ 16,972	\$ (156,682)
PAPA	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32
REF	\$ 2,825	\$ -	\$ -	\$ -	\$ 2,520	\$ -	\$ 305
UCP	\$ 1,615,399	\$ 831,674	\$ 215,898	\$ -	\$ 731,695	\$ 115,903	\$ 1,815,373
WRP	\$ 91,249	\$ -	\$ 4,162	\$ -	\$ 13,814	\$ -	\$ 81,597

Political Party Contributions History 2011-2018

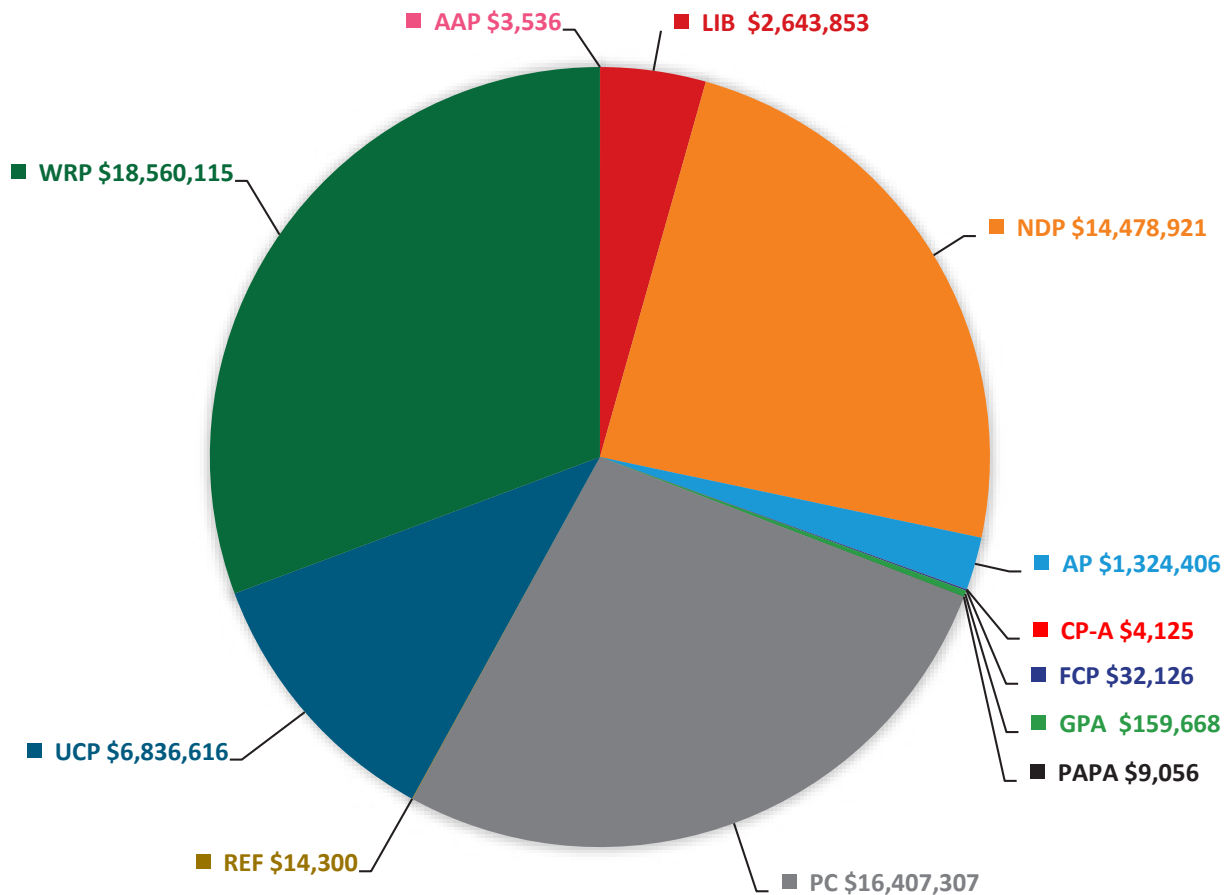
The figure below shows the total of all contributions reported by registered political parties for the past eight years. All years, except 2011 and 2013, include both annual and campaign contributions due to by-elections or general elections, or both, in those years.

A combined total of \$60.5 million was contributed across all parties over this 8-year period.

The Wildrose Party achieved the highest individual party total of \$18.5 million, followed by the Progressive Conservative Association of Alberta with \$16.4 million. Both parties effectively ceased collecting contributions in 2017. The UCP began collecting contributions in 2017.

The party with the lowest contribution total is the Alberta Advantage Party, registered in November 2018. Refer to Appendix C for details broken out by year.

Figure 7 – Political Party Contributions History 2011-2018



Constituency Association (CA) Annual Financial Statements

There were 728 registered CAs on record with Elections Alberta for all or a portion of the 2018 calendar year. Approximately half of these were on the old boundaries and half on the new.

Old-boundary CAs were deregistering throughout 2018 to make way for the new-boundary CAs. Many of the deregistered CAs did not have to file a 2018 annual financial statement because we confirmed they had no assets at the end of 2017, and no subsequent financial activity. This brought the number of CAs required to file financial statements down to 615, of which 607 (99 per cent) met the filing deadline of Monday, April 1, 2019. Table 2.3 provides summary filing information.

Table 2.3 Constituency Association Financial Statements Filed on Time or Late

Political Party*	Old-Boundary CA		New-Boundary CA		Total
	Filed on Time	Filed Late	Filed on Time	Filed Late	
Alberta Advantage Party	N/A	N/A	2	1	3
Alberta Liberal Party	33	1	85	1	120
Alberta New Democratic Party	87	0	80	0	167
Alberta Party	38	0	69	0	107
Freedom Conservative Party of Alberta	N/A	N/A	1	0	1
Green Party of Alberta	4	2	2	1	9
Pro-Life Alberta Political Association	2	0	N/A	N/A	2
United Conservative Party	83	0	86	0	169
Wildrose Party	35	2	N/A	N/A	37
Total	282	5	325	3	615

N/A indicates no registered constituency associations.

*The Communist Party-Alberta, Progressive Conservative Association of Alberta and Reform Party of Alberta had no registered old-boundary or new-boundary constituency associations in 2018.

The eight CAs listed below filed late. All paid a \$500 automatic late filing fee and submitted their statements within the 30-day late-filing grace period allowed by the EFCDA.

Table 2.4 Constituency Associations that Filed Late

Political Party	Old-Boundary CA	New-Boundary CA
Alberta Advantage Party		Fort Saskatchewan-Vegreville
Alberta Liberal Party	Calgary-Buffalo	Calgary-Buffalo
Green Party of Alberta	Edmonton-Mill Creek Grande Prairie-Wapiti	Calgary-South East
Wildrose Party	Calgary-South East Calgary-Hays	

Constituency Association Contributions

Table 2.5 summarizes total contributions reported by CAs in 2018, per political party. Refer to Appendix H for a breakdown between old-boundary and new-boundary CA contribution totals.

As evidenced in the table, there are vast differences between parties in total contributions raised by CAs. These differences can be due to organizational size or the success of fundraising initiatives of any given party, or due to party policy. For example, the Alberta New Democratic Party's policy allows only the party's central office to accept contributions, therefore all of their CAs report nil contributions—instead they receive fund transfers from the party to conduct their activities.

Table 2.5 Constituency Association 2018 Annual Contributions

Political Party*	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
AAP	\$ 599	\$ 1,000	\$ 1,599	9	\$ 178
LIB	\$ 3,768	\$ 27,055	\$ 30,823	59	\$ 522
NDP	\$ -	\$ -	\$ -	-	\$ -
AP	\$ 56,141	\$ 200,011	\$ 256,152	944	\$ 271
FCP	\$ -	\$ 12,350	\$ 12,350	4	\$ 3,088
GPA	\$ 399	\$ 3,500	\$ 3,899	9	\$ 433
PAPA	\$ -	\$ -	\$ -	-	\$ -
UCP	\$ 381,074	\$ 1,123,966	\$ 1,505,040	5,374	\$ 280
WRP	\$ -	\$ 1,800	\$ 1,800	1	\$ 1,800
Total	\$ 441,981	\$ 1,369,682	\$ 1,811,663	6,400	\$ 283

* The Communist Party-Alberta, Progressive Conservative Association of Alberta and Reform Party of Alberta had no registered old-boundary or new-boundary constituency associations in 2018.

Constituency Association Annual Revenues, Expenses and Net Assets (Liabilities)

The following tables summarize the financial position of CAs in 2018 per political party. Table 2.6 combines total revenues and expenses to arrive at an overall surplus (deficit) for the year.

Table 2.7 provides a look at the overall financial position at December 31, 2018, and accounts for the previous year's surpluses (deficits) carried forward as applicable.

See Appendices J and K for information broken out between old-boundary and new-boundary CAs.

Table 2.6 Constituency Association 2018 Annual Revenues and Expenses

Political Party	Revenues			(Expenses)			Surplus (Deficit)
	Total Contributions	Other Revenue	Transfers Received	Operating Expenses	Other Expenses	Transfers Issued	
AAP	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,599
LIB	\$ 30,823	\$ 29,425	\$ 141,273	\$ 20,295	\$ -	\$ 137,862	\$ 43,364
NDP	\$ -	\$ 19,102	\$ 2,824,893	\$ 275,483	\$ -	\$ 1,635,427	\$ 933,085
AP	\$ 256,152	\$ 60,479	\$ 108,909	\$ 92,326	\$ 25,815	\$ 79,805	\$ 227,594
FCP	\$ 12,350	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ 12,350
GPA	\$ 3,899	\$ 3	\$ 8,140	\$ 584	\$ -	\$ 8,889	\$ 2,569
PAPA	\$ -	\$ 70	\$ -	\$ 949	\$ -	\$ 1,265	\$ (2,144)
UCP	\$ 1,505,040	\$ 416,342	\$ 752,448	\$ 602,156	\$ 48,153	\$ 563,152	\$1,460,369
WRP	\$ 1,800	\$ 380	\$ 328	\$ 190,450	\$ -	\$ 83,423	\$ (271,365)

Table 2.7 Constituency Association Net Assets (Liabilities) at December 31, 2018

Political Party	Assets			(Liabilities)			Net Assets (Liabilities)
	Cash	Receivables	Other	Loans	Payables	Other	
AAP	\$ 249	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ 1,599
LIB	\$ 131,837	\$ 5,500	\$ 10,878	\$ -	\$ 525	\$ -	\$ 147,690
NDP	\$ 1,868,054	\$ -	\$ 41,489	\$ -	\$ 1,470	\$ -	\$ 1,908,073
AP	\$ 284,548	\$ 38,507	\$ 1,771	\$ -	\$ 16,334	\$ 13,699	\$ 294,793
FCP	\$ 12,400	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 12,350
GPA	\$ 10,520	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 10,521
PAPA	\$ 1,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,709
UCP	\$ 1,364,853	\$ 236,527	\$ 15,139	\$ 1,140	\$ 55,718	\$ 9,498	\$ 1,550,163
WRP	\$ 23,183	\$ -	\$ 29,000	\$ -	\$ 39,547	\$ -	\$ 12,636

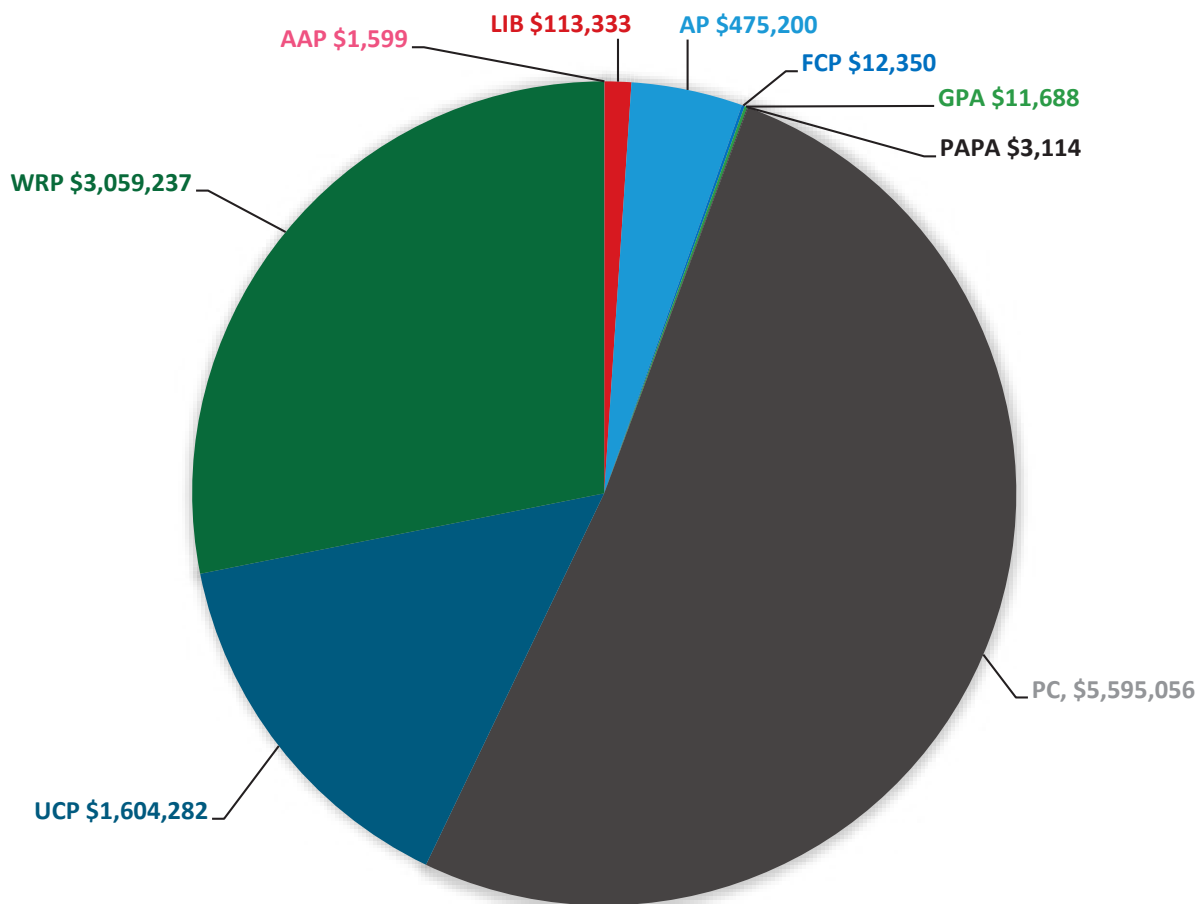
Constituency Association Contributions History 2011-2018

Figure 8 summarizes contributions reported by CAs for the past eight years. The 2012 and 2018 years include contributions reported by both old-boundary and new-boundary CAs. In those years, electoral division boundaries changed (2012) or were in transition (2018).

The Progressive Conservative Association of Alberta's CAs raised nearly \$5.6 million in contributions, more than half of the combined \$10.8 million total for all parties' CAs over this period.

The Alberta New Democratic Party is not represented in the graph due to the party's policy of requiring its CAs to direct all contributions to the party's central office. The Communist Party-Alberta and Reform Party of Alberta had no registered constituency associations. See Appendix I for further details.

Figure 8 – Constituency Association Contributions History 2011-2018



Political Third Party Advertiser (P-TPA) Annual Reports

There were 23 P-TPAs registered during all or part of the 2018 calendar year that were required to file 2018 annual advertising reports. Of the total, 21 P-TPAs (91 per cent) met the filing deadline of Monday, April 1, 2019.

The Association of Canadians for Sustainable Medicare paid a \$500 automatic late filing fee and completed their filing within the 30-day late-filing grace period allowed under the EFCDA. After the 30-day grace period, Balanced Alberta Fund Inc. paid a \$500 late fee and filed a statement reporting its 2017 surplus distribution with no subsequent activity.

Political Third Party Advertiser Annual Contributions

Table 2.8 summarizes annual advertising contributions reported by political third party advertisers for the 2018 calendar year in the form of money or in-kind contributions.

Table 2.8 Political Third Party Advertiser 2018 Annual Contributions

P-TPA	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
AA Fund	\$ 200	\$ 915,455	\$ 915,655	86	\$ 10,647
AB Advantage Fund	\$ 250	\$ -	\$ 250	1	\$ 250
AB Can't Wait	\$ -	\$ 15,000	\$ 15,000	3	\$ 5,000
AB Federation of Labour Inc.	\$ 1,600	\$ 613,917	\$ 615,517	246	\$ 2,502
AB Proud	\$ -	\$ 10,000	\$ 10,000	1	\$ 10,000
AB Victory Fund	\$ -	\$ -	\$ -	0	\$ -
AB Votes Ltd.	\$ -	\$ -	\$ -	0	\$ -
Assoc. of Canadians for Sustainable Medicare	\$ -	\$ -	\$ -	0	\$ -
Balanced AB Fund Inc.	\$ -	\$ -	\$ -	0	\$ -
Canadian Union of Public Employees - AB Div.	\$ -	\$ -	\$ -	0	\$ -
EQUUS REA LTD.	\$ -	\$ -	\$ -	0	\$ -
Friends of Medicare	\$ -	\$ -	\$ -	0	\$ -
Health Sciences Assoc. of AB	\$ -	\$ 1,718,627	\$ 1,718,627	5	\$ 343,725
Int'l Brotherhood of Electrical Workers Local 424	\$ -	\$ -	\$ -	0	\$ -
Jacqui Vanderfluit	\$ -	\$ -	\$ -	0	\$ -
Merit Contractors Assoc.	\$ -	\$ 262,500	\$ 262,500	2	\$ 131,250
Progress AB	\$ -	\$ 8,976	\$ 8,976	4	\$ 2,244
Project AB	\$ -	\$ 530,000	\$ 530,000	13	\$ 40,769
Public Interest AB Soc.	\$ 500	\$ 101,142	\$ 101,642	12	\$ 8,470
Shaping AB's Future	\$ 2,830	\$ 1,196,687	\$ 1,199,517	192	\$ 6,247
The AB Fund	\$ -	\$ -	\$ -	0	\$ -
The Wilberforce Project	\$ -	\$ -	\$ -	0	\$ -
United Liberty	\$ -	\$ -	\$ -	0	\$ -
Total	\$ 5,380	\$ 5,372,304	\$ 5,377,684	565	\$ 9,518

Third party advertiser names have been abbreviated to fit this schedule.

Political Third Party Advertiser Annual Revenues, Expenses and Net Assets (Liabilities)

The following tables summarize the financial activities and financial positions of political third party advertisers. Table 2.9 summarizes 2018 annual revenues and expenses to arrive at a surplus (deficit) for the year. Table 2.10 on the next page provides a look at their financial position as at December 31, 2018, and accounts for the previous year's surplus (deficit) carried forward as applicable.

Table 2.9 Political Third Party Advertiser 2018 Annual Revenues and Expenses

P-TPA	Revenues			(Expenses)			Surplus (Deficit)
	Total Contributions	Other Revenue	Transfers Received	Advertising Expenses	Other Expenses	Transfers Issued	
AAFund	\$ 915,655	\$ 1,132	\$ 93,384	\$ 93,551	\$ -	\$ 916,620	\$ -
AB Advantage Fund	\$ 250	\$ 30,000	\$ 76,575	\$ 19,444	\$ -	\$ 102,945	\$ (15,565)
AB Can't Wait	\$ 15,000	\$ 13,898	\$ -	\$ 27,322	\$ -	\$ -	\$ 1,576
AB Federation of Labour Inc.	\$ 615,517	\$ -	\$ -	\$ 610,159	\$ 6,074	\$ -	\$ (716)
AB Proud	\$ 10,000	\$ -	\$ -	\$ 10,593	\$ -	\$ -	\$ (593)
AB Victory Fund	\$ -	\$ -	\$ 200,000	\$ -	\$ 852	\$ 24,700	\$ 174,448
AB Votes Ltd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assoc. of Canadians for Sustainable Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balanced AB Fund Inc.	\$ -	\$ -	\$ -	\$ 14,341	\$ -	\$ -	\$ (14,341)
Cdn. Union of Public Employees - AB Div.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUUS REA LTD.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Sciences Assoc. of AB	\$ 1,718,627	\$ -	\$ -	\$ 1,718,627	\$ -	\$ -	\$ -
Int'l Brotherhood of Electrical Workers Local 424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacqui Vanderfluit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merit Contractors Assoc.	\$ 262,500	\$ -	\$ -	\$ 262,500	\$ -	\$ -	\$ -
Progress AB	\$ 8,976	\$ -	\$ -	\$ 8,976	\$ -	\$ -	\$ -
Project AB	\$ 530,000	\$ -	\$ -	\$ 503,359	\$ -	\$ -	\$ 26,641
Public Interest AB Soc.	\$ 101,642	\$ 3,000	\$ -	\$ 48,511	\$ 15	\$ -	\$ 56,116
Shaping AB's Future	\$ 1,199,517	\$ -	\$ 544,500	\$ 1,743,721	\$ -	\$ -	\$ 296
The AB Fund	\$ -	\$ -	\$ -	\$ 222	\$ 8,585	\$ -	\$ (8,807)
The Wilberforce Project	\$ -	\$ -	\$ -	\$ 328	\$ -	\$ -	\$ (328)
United Liberty	\$ -	\$ -	\$ -	\$ 8,130	\$ -	\$ -	\$ (8,130)

Third party advertiser names have been abbreviated to fit this schedule.

Table 2.10 Political Third Party Advertiser Net Assets (Liabilities) at December 31, 2018

P-TPA	Assets			(Liabilities)			Net Assets (Liabilities)
	Cash	Receivables	Other	Loans	Payables	Other	
AAFund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Advantage Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Can't Wait	\$ 1,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576
AB Federation of Labour Inc.	\$ 91,249	\$ 24,150	\$ -	\$ -	\$ 115,907	\$ 2,350	\$ (2,858)
AB Proud	\$ 9,699	\$ 651	\$ -	\$ -	\$ 9,993	\$ 950	\$ (593)
AB Victory Fund	\$ 202,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,512
AB Votes Ltd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assoc. of Canadians for Sustainable Medicare	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Balanced AB Fund Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cdn. Union of Public Employees - AB Div.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUS REA LTD.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Sciences Assoc. of AB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Int'l Brotherhood of Electrical Workers Local 424	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231
Jacqui Vanderfluit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merit Contractors Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Progress AB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project AB	\$ 26,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,641
Public Interest AB Soc.	\$ 56,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,116
Shaping AB's Future	\$ 11,781	\$ 3,920	\$ -	\$ -	\$ 15,406	\$ -	\$ 295
The AB Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Wilberforce Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Liberty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Third party advertiser names have been abbreviated to fit this schedule.

Election Third Party Advertiser (E-TPA) Annual Reports

We requested 14 E-TPAs to file annual advertising reports for the 2018 annual period. The reports excluded the by-election advertising period from June 14 to July 12, 2018 *and* the pre-writ general election advertising period which started December 1, 2018, since this financial activity was filed separately in an election advertising report.

Of the 14 E-TPAs, eight had previously filed 2018 by-election reports (see page 42), and six were registered after the by-elections. Thirteen E-TPAs (93 per cent) filed by the April 1, 2019 due date. Alberta Victory Fund did not file, because it confirmed it had nil election advertising activity in the by-election period, no election advertising activity outside the period, and no surplus funds carried forward.

E-TPAs with surplus funds following an election must file annual reports until the funds have been disbursed in accordance with the EFCDA.

E-TPAs with election advertising contributions or expenses outside the election period are also subject to filing annual advertising reports.

Election Third Party Advertiser Annual Revenues, Expenses and Net Assets (Liabilities)

No E-TPAs reported election advertising contributions or expenses in the 2018 annual period. Table 2.11 below summarizes annual revenues and expenses reported, to arrive at a surplus (deficit) for the year. Three E-TPAs reported minor activity only. Table 2.12 on the next page shows their financial position as at December 31, 2018, and accounts for the previous year's surplus (deficit) carried forward as applicable. The Alberta Union of Provincial Employees was the only E-TPA with assets at December 31st.

Table 2.11 Election Third Party Advertiser 2018 Annual Revenues and Expenses

E-TPA	Revenues			(Expenses)			Surplus (Deficit)
	Total Contributions	Other Revenue	Transfers Received	Advertising Expenses	Other Expenses	Transfers Issued	
1ABVote	\$ -	\$ -	\$ -	\$ -	\$ 1,023	\$ -	\$ (1,023)
AB Federation of Labour Inc.	\$ -	\$ 25	\$ -	\$ -	\$ 43	\$ -	\$ (18)
AB Medical Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Proud	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Union of Prov. Employees	\$ -	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ 303
AB Victory Fund	Did not file						
Cdn. Union of Public Employees – AB Div.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUUS REA LTD.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacqui Vanderfluit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merit Contractors Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project AB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Protect AB Kids from Big Tobacco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Interest AB Soc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Save AB's Vibrant Economy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Third party advertiser names have been abbreviated to fit this schedule.

Table 2.12 Election Third Party Advertiser Net Assets (Liabilities) at December 31, 2018

E-TPA	Assets			(Liabilities)			Net Assets (Liabilities)
	Cash	Receivables	Other	Loans	Payables	Other	
1ABVote	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ 111	\$ -
AB Federation of Labour Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ (18)
AB Medical Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Proud	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AB Union of Prov. Employees	\$ 19,055	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 18,955
AB Victory Fund	Did not file						
Cdn. Union of Public Employees – AB Div.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUUS REA LTD.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jacqui Vanderfluit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merit Contractors Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project AB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Protect AB Kids from Big Tobacco	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Interest AB Soc.	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -
Save AB's Vibrant Economy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Third party advertiser names have been abbreviated to fit this schedule.

BY-ELECTION CAMPAIGNS

Registered by-election nomination contestants must file a financial return for their nomination contest campaign period which starts the day the contestant registers and ends two months after the nomination contest ends.

Winning contestants endorsed by their parties must also file a financial return for their candidate campaign. For a by-election, the candidate's campaign period starts on writ-day and ends two months after Election Day.

A financial return is required from every registered nomination contestant and candidate, even if they had no financial activity (nil), and regardless of whether the contestant or candidate wins, loses or withdraws.

Parties that endorse candidates in by-elections are required to file campaign returns as well.

Registered Election TPAs (E-TPA) must file weekly reports of advertising contributions received, and an election advertising report covering the by-election period from writ-day to Election Day. If there has been no financial activity (nil), the reports are still required.

Financial returns and reports are filed with Elections Alberta to disclose all revenues and expenses for the reporting period. At the time the returns are due, nomination contestants, candidates, political parties, and E-TPAs must have issued official contribution receipts to all their contributors, using OFS.

Registered nomination contestants, candidates, parties and election third party advertisers are subject to by-election spending limits. The limits apply to expenses for self-promotion or opposing others, when the expenses are used or distributed within the election period of the political participant.

Elections Alberta received 43 out of 46 by-election campaign returns and reports on time (94%).

Monitoring Spending Limits

As shown in Table 2.0 on page 16, the EFCDA prescribes spending limits for parties, candidates and third party advertisers participating in by-elections and general elections. Nomination contestants are also subject to spending limits related to their nomination contests.

Elections Alberta examines all expense details submitted and may request additional supporting documentation to ensure expenses are appropriately recorded. Serious fines and penalties apply for over-spending or circumventing election expense limits.

Spending limits apply to expenses that relate to the four-week by-election period or the nomination contest period, as the case may be. Common types of election expenses for purposes of the spending limit include advertising or promotional material, payment of remuneration for a person's services as a CFO or other capacity, meeting space, or the conduct of surveys or research during a by-election period.

Nomination Contestant Campaign Returns – 2018 By-elections

Twenty nomination contestants were required to file financial returns and 17 (85 per cent) met their filing deadline, four months after conclusion of the contest. See Appendix L for contestants' filing due dates.

Nomination contestants Abigail Douglass, Nicole Mooney and Jane Stroud failed to meet their filing deadline and each paid a \$500 automatic late filing fee.

Abigail Douglass and Jane Stroud submitted completed financial returns within the 10-day grace period allowed under the EFCDA. Nicole Mooney and Nicole Mooney's CFO, Will Gammon, were placed on Elections Alberta's list of individuals ineligible to run as a candidate or act as a CFO, for failing to file within the grace period. Refer to Elections Alberta's website for an up-to-date listing under "Parties, Candidates and Contests."

Nomination Contestant Campaign Contributions – 2018 By-elections

Table 2.13 summarizes total contributions reported by nomination contestants (listed in alphabetical order by last name) in the form of money or in-kind contributions. As evidenced in the table, only UCP nomination contestants reported receiving contributions.

Table 2.13 Nomination Contestant Contributions

ED	Nomination Contestant	Party	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
Fort McMurray-Conklin	Brian Deheer	GPA	\$ -	\$ -	\$ -	-	\$ -
	Said Fayad	AP	\$ -	\$ -	\$ -	-	\$ -
	Laila Goodridge	UCP	\$ 200	\$ 7,200	\$ 7,400	8	\$ 925
	Wilbert Hoflin	UCP	\$ -	\$ 6,100	\$ 6,100	5	\$ 1,220
	Elizabeth Keating	UCP	\$ 630	\$ 4,938	\$ 5,568	11	\$ 506
	Robin Le Fevre	LIB	\$ -	\$ -	\$ -	-	\$ -
	Phil Meagher	UCP	\$ -	\$ 4,486	\$ 4,486	2	\$ 2,243
	Jane Stroud	NDP	\$ -	\$ -	\$ -	-	\$ -
	Total			\$ 830	\$ 22,724	\$ 23,554	26
Innisfail-Sylvan Lake	Joan Barnes	UCP	\$ -	\$ 2,427	\$ 2,427	3	\$ 809
	Abigail Douglass	AP	\$ -	\$ -	\$ -	-	\$ -
	Devin Dreeshen	UCP	\$ 3,030	\$ 7,734	\$ 10,764	39	\$ 276
	Nicolaas Jansen	LIB	\$ -	\$ -	\$ -	-	\$ -
	Gayle Langford	UCP	\$ 418	\$ 5,165	\$ 5,582	11	\$ 507
	Joel Loh	UCP	\$ 273	\$ 2,180	\$ 2,453	12	\$ 204
	Nicole Mooney	NDP	\$ -	\$ -	\$ -	-	\$ -
	Christine Moore	UCP	\$ 50	\$ 7,089	\$ 7,139	6	\$ 1,190
	Marco Reid	GPA	\$ -	\$ -	\$ -	-	\$ -
	Victor Sloboda	UCP	\$ -	\$ 1,038	\$ 1,038	1	\$ 1,038
	Randy Thorsteinson	REF	\$ -	\$ -	\$ -	-	\$ -
	Mike Walsh	UCP	\$ 1,242	\$ 1,661	\$ 2,903	18	\$ 161
	Total			\$ 5,013	\$ 27,294	\$ 32,306	90

Nomination Contestant Campaign Revenues and Expenses – 2018 By-elections

The following Table 2.14 summarizes total revenues and expenses reported by nomination contestants. The election expense limit for nomination contestants was \$10,000. None of the contestants exceeded their by-election spending limit.

Table 2.14 Nomination Contestant Revenues and Expenses

ED	Nomination Contestant	Party	Revenues			(Expenses)			Surplus (Deficit)
			Total Contributions	Other Revenue	Transfers Received	Election Expenses	Other Expenses	Transfers Issued	
Fort McMurray-Conklin	Brian Deheer	GPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Said Fayad	AP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Laila Goodridge	UCP	\$ 7,400	\$ -	\$ -	\$ 3,019	\$ -	\$ -	\$ 4,381
	Wilbert Hoflin	UCP	\$ 6,100	\$ -	\$ -	\$ 5,075	\$ 1,000	\$ 25	\$ -
	Elizabeth Keating	UCP	\$ 5,568	\$ 1,000	\$ -	\$ 4,568	\$ 2,000	\$ -	\$ -
	Robin Le Fevre	LIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Phil Meagher	UCP	\$ 4,486	\$ 1,000	\$ -	\$ 3,486	\$ 2,000	\$ -	\$ -
	Jane Stroud	NDP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total		\$ 23,554	\$ 2,000	\$ -	\$ 16,148	\$ 5,000	\$ 25	\$ 4,381
Innisfail-Sylvan Lake	Joan Barnes	UCP	\$ 2,427	\$ 1,000	\$ -	\$ 1,331	\$ 2,096	\$ -	\$ -
	Abigail Douglass	AP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Devin Dreeschen	UCP	\$ 10,764	\$ 1,000	\$ -	\$ 7,979	\$ 2,760	\$ -	\$ 1,025
	Nicolaas Jansen	LIB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Gayle Langford	UCP	\$ 5,582	\$ 1,000	\$ -	\$ 3,936	\$ 2,000	\$ 646	\$ -
	Joel Loh	UCP	\$ 2,453	\$ 1,000	\$ -	\$ 1,453	\$ 2,000	\$ -	\$ -
	Nicole Mooney	NDP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Christine Moore	UCP	\$ 7,139	\$ 1,000	\$ -	\$ 6,139	\$ 2,000	\$ -	\$ -
	Marco Reid	GPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Victor Sloboda	UCP	\$ 1,038	\$ 1,000	\$ -	\$ 38	\$ 2,000	\$ -	\$ -
	Randy Thorsteinson	REF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mike Walsh	UCP	\$ 2,903	\$ 2,000	\$ -	\$ 2,903	\$ 2,000	\$ -	\$ -
		Total		\$ 32,306	\$ 8,000	\$ -	\$ 23,779	\$ 14,856	\$ 646

Nomination Contestant Campaign Transfers and Surpluses

The EFCD A prohibits registered nomination contestants from receiving money transfers from the political party the contestant is affiliated with, or from any of the party's CAs or candidates. Contestants may receive in-kind transfers of goods or services, or the use thereof (converted into a monetary amount for reporting on the contestant's financial statement). As the table above shows in the "Transfers Received" column, no contestants reported receiving such transfers.

The "Transfers Issued" column shows two transfers, which represents the distribution of the contestant's surplus funds after the contest was concluded. The EFCD A requires unsuccessful contestants to disburse any surplus funds. One of the ways to disburse surplus funds is to transfer them to the contestant's affiliated party or CA.

Winning contestants are allowed to use their surplus for their candidate campaign. In the “Surplus (Deficit)” column on the previous page, the amounts reported by winning UCP contestants Laila Goodridge and Devin Dreeschen are included in the “Other Revenue” column in Table 2.16 Candidate Campaign Revenues and Expenses, on page 38.

Candidate Campaign Returns – 2018 By-elections

Thirteen registered candidates were required to file financial returns for the by-election campaign period June 14, 2018 – September 12, 2018 (from writ-day to two months after Election Day). All 13 candidates (100 per cent) met the Tuesday, November 13, 2018 filing deadline, four months after Election Day.

Candidate Campaign Contributions – 2018 By-elections

Table 2.15 summarizes total contributions reported by candidates for the by-election campaign period in the form of money or in-kind contributions. The Alberta New Democratic Party’s policy allows only the party’s central office to accept contributions, therefore all of their candidates report nil contributions.

Table 2.15 Candidate Campaign Contributions

ED	Candidate	Party	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
Fort McMurray-Conklin	Brian Deheer	GPA	\$ 200	\$ 803	\$ 1,003	2	\$ 502
	Said Fayad	AP	\$ -	\$ -	\$ -	-	\$ -
	Laila Goodridge	UCP	\$ 1,965	\$ 32,819	\$ 34,784	38	\$ 915
	Robin Le Fevre	LIB	\$ -	\$ -	\$ -	-	\$ -
	Jane Stroud	NDP	\$ -	\$ -	\$ -	-	\$ -
	Total			\$ 2,165	\$ 33,622	\$ 35,787	40
Innisfail-Sylvan Lake	Abigail Douglass	AP	\$ -	\$ -	\$ -	-	\$ -
	Devin Dreeschen	UCP	\$ 7,573	\$ 7,350	\$ 14,923	82	\$ 182
	David Inscho	IND	\$ 500	\$ 2,000	\$ 2,500	5	\$ 500
	Nicolaas Jansen	LIB	\$ -	\$ -	\$ -	-	\$ -
	Nicole Mooney	NDP	\$ -	\$ -	\$ -	-	\$ -
	Marco Reid	GPA	\$ -	\$ -	\$ -	-	\$ -
	Randy Thorsteinson	REF	\$ -	\$ -	\$ -	-	\$ -
Total			\$ 8,073	\$ 9,350	\$ 17,423	87	\$ 200

Candidate Campaign Revenues and Expenses – 2018 By-elections

Table 2.16 summarizes total revenues and expenses reported by candidates. The by-election expense limit for candidates was \$50,000. No candidates exceeded the limit.

Table 2.16 Candidate Campaign Revenues and Expenses

ED	Candidate	Party	Revenues			(Expenses)			Surplus (Deficit)
			Contributions	Other Revenue	Transfers Received	Election Expenses	Other Expenses	Transfers Issued	
Fort McMurray-Conklin	Brian Deheer	GPA	\$ 1,003	\$ 7	\$ 500	\$ 1,010	\$ 500	\$ -	\$ -
	Said Fayad	AP	\$ -	\$ 500	\$ 21,000	\$ 14,480	\$ 6,856	\$ 164	\$ -
	Laila Goodridge	UCP	\$ 34,784	\$ 4,888	\$ 50,000	\$ 30,898	\$ 5,888	\$ 2,000	\$ 50,886
	Robin Le Fevre	LIB	\$ -	\$ 2,539	\$ 500	\$ 2,539	\$ 500	\$ -	\$ -
	Jane Stroud	NDP	\$ -	\$ 47,876	\$ 500	\$ 45,643	\$ 2,733	\$ -	\$ -
	Total			\$ 35,787	\$ 55,810	\$ 72,500	\$ 94,570	\$ 16,477	\$ 2,164
Innisfail-Sylvan Lake	Abigail Douglass	AP	\$ -	\$ 4,258	\$ 16,000	\$ 16,455	\$ 2,509	\$ 1,294	\$ -
	Devin Dreeschen	UCP	\$ 14,923	\$ 1,904	\$ 53,000	\$ 36,577	\$ 10,954	\$ -	\$ 22,295
	David Inscho	IND	\$ 2,500	\$ -	\$ -	\$ 300	\$ 2,182	\$ -	\$ 18
	Nicolaas Jansen	LIB	\$ -	\$ 1,941	\$ 500	\$ 1,941	\$ 500	\$ -	\$ -
	Nicole Mooney	NDP	\$ -	\$ 15,760	\$ 500	\$ 15,649	\$ 611	\$ -	\$ -
	Marco Reid	GPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Randy Thorsteinson	REF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total			\$ 17,423	\$ 23,863	\$ 70,000	\$ 70,922	\$ 16,756	\$ 1,294


See next page for election expenses breakdown

Candidate Campaign Transfers, Surpluses and Expenses

The EFCDA allows registered candidates to receive money and in-kind transfers from their political party, CAs and other candidates. In-kind transfers can be goods or services, or the use thereof (converted into a monetary amount for reporting on the candidate's financial statement). As the table above shows in the "Transfers Received" column, most candidates reported receiving transfers.

The "Transfers Issued" column shows that a few candidates issued transfers to the party, constituency association or other candidates, which they are allowed to do any time. Funds can also be held in trust for their next candidacy.

The EFCDA allows political parties and CAs to incur expenses on behalf of their candidates. Election expenses incurred on the candidate's behalf by the political party or CA(s) count against the spending limit, and are included in the "Election Expenses" column above as applicable. Table 2.17 on the next page shows a breakdown of these expenses.

Table 2.17 Candidate Election Expenses Breakdown

ED	Candidate	Party	Incurred by Candidate	Incurred By Party	Incurred By CA	Election Expenses Total
Fort McMurray-Conklin	Brian Deheer	GPA	\$ 1,010	\$ -	\$ -	\$ 1,010
	Said Fayad	AP	\$ 14,480	\$ -	\$ -	\$ 14,480
	Laila Goodridge	UCP	\$ 30,898	\$ -	\$ -	\$ 30,898
	Robin Le Fevre	LIB	\$ -	\$ 2,539	\$ -	\$ 2,539
	Jane Stroud	NDP	\$ -	\$ 45,643	\$ -	\$ 45,643
	Total		\$ 46,388	\$ 48,182	\$ -	\$ 94,570
Innisfail-Sylvan Lake	Abigail Douglass	AP	\$ 12,697	\$ 3,758	\$ -	\$ 16,455
	Devin Dreesen	UCP	\$ 36,577	\$ -	\$ -	\$ 36,577
	David Inscho	IND	\$ 300	\$ -	\$ -	\$ 300
	Nicolaas Jansen	LIB	\$ -	\$ 1,941	\$ -	\$ 1,941
	Nicole Mooney	NDP	\$ -	\$ 15,649	\$ -	\$ 15,649
	Marco Reid	GPA	\$ -	\$ -	\$ -	\$ -
	Randy Thorsteinson	REF	\$ -	\$ -	\$ -	\$ -
Total		\$ 49,574	\$ 21,348	\$ -	\$ 70,922	

Political Party Campaign Returns – 2018 By-elections

Five registered political parties ran candidates and were required to file financial returns for the by-election campaign period June 14, 2018 – September 12, 2018. The returns were due by Monday, January 14, 2019 (six months after Election Day).

Four parties filed by the due date (80 per cent). The Alberta Liberal Party filed after the deadline but within the 30-day grace period allowed under the EFCDA and paid a \$500 automatic late filing fee. Four parties reported revenues or expenses exceeding \$1,000 and all filed audited financial statements. The Green Party's revenues and expenses were below threshold for an audit.

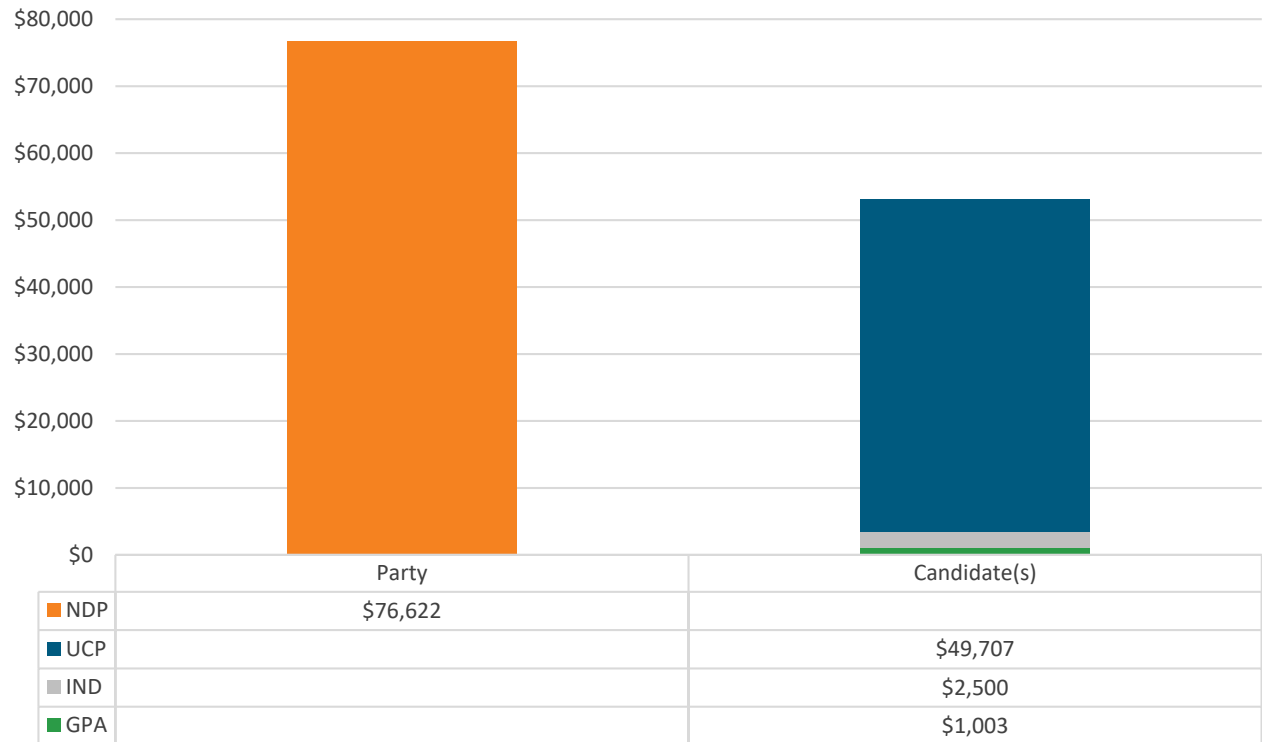
Political Party Campaign Contributions – 2018 By-elections

The Alberta New Democratic Party was the only party to designate some contributions received in the by-election campaign period as “campaign” contributions in the amount of \$76,622. All other parties classified all their contributions received as “annual”.

An amendment to the EFCDA in June 2018 allowed political parties to designate some or all contributions received during a by-election campaign period as annual or campaign contributions.

Figure 9 illustrates contribution totals reported by political parties and candidates for the 2018 by-elections. One party reported by-election campaign contributions totalling \$76,622, and four candidates across three parties reported contributions totalling \$53,210 (see Table 2.15 for details).

Figure 9 - Consolidated Political Party and Candidate Campaign Contribution Totals



Political Party Campaign Revenues and Expenses – 2018 By-elections

The following Table 2.18 provides a summary of total campaign revenues and expenses reported by political parties for the 2018 by-elections. The Alberta New Democratic Party and Alberta Party are the only parties that reported by-election revenues. All parties reported by-election deficits.

Table 2.18 Political Party By-election Campaign Revenues and Expenses

Political Party	Revenues			(Expenses)			Surplus (Deficit)
	Total Contributions	Other Revenue	Transfers Received	Election Expenses	Other Expenses	Transfers Issued	
LIB	\$ -	\$ -	\$ -	\$ 859	\$ 4,479	\$ 1,000	\$ (6,338)
NDP	\$ 76,622	\$ -	\$ -	\$ 17,906	\$ 61,600	\$ -	\$ (2,884)
AP	\$ -	\$ -	\$ 35,000	\$ 2,000	\$ 3,758	\$ 35,000	\$ (5,758)
GPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCP	\$ -	\$ -	\$ -	\$ 22,716	\$ -	\$ 100,000	\$ (122,716)

Political Party Campaign Transfers and Expenses

The EFCDA allows registered political parties to receive money and in-kind transfers from their CAs and candidates. In-kind transfers can be goods or services, or the use thereof (converted into a monetary amount for reporting on the party's financial statement). As Table 2.18 above shows in the "Transfers Received" column, the Alberta Party reported a transfer received.

The "Transfers Issued" column shows that three of the five parties issued transfers. Parties are allowed to transfer to their registered CAs any time, and to their registered candidates up to the end of the by-election campaign period.

The EFCDA allows political parties' CAs to incur election expenses on their behalf. For the 2018 by-election, no parties reported such expenses incurred by their CAs. All expenses in the "Election Expenses" column were incurred by the party directly.

Election Third Party Advertiser (E-TPA) Reports – 2018 By-elections

Registered E-TPAs were required to file weekly contribution reports and an election advertising report for the by-election period from June 14, 2018 to July 12, 2018 (writ-day to Election Day).

Election Third Party Advertiser Weekly Contribution Reports – 2018 By-elections

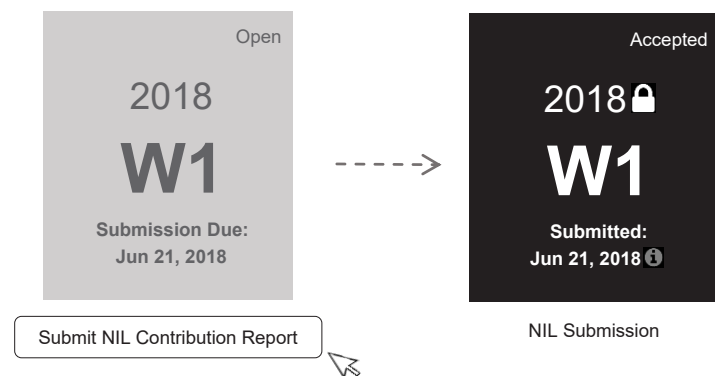
Table 2.19 shows the weekly periods and due dates. All eight E-TPAs filed nil quarterly reports on time for all four weeks.

Table 2.19 Election Third Party Advertiser By-election Contribution Reports

E-TPA	Filed by Deadline			
	W1	W2	W3	W4
	Jun 14-Jun 20 Due: Jun 21	Jun 21-Jun 27 Due: Jun 28	Jun 28-Jul 4 Due: Jul 5	Jul 5-Jul 12 Due: Jul 13
1ABVote	✓	✓	✓	✓
Alberta Federation of Labour Inc.	✓	✓	✓	✓
Alberta Medical Association	✓	✓	✓	✓
Alberta Union of Provincial Employees	✓	✓	✓	✓
Alberta Victory Fund	✓	✓	✓	✓
Canadian Union of Public Employees – Alta. Div.	✓	✓	✓	✓
Protect Alberta Kids from Big Tobacco	✓	✓	✓	✓
Save Alberta’s Vibrant Economy	✓	✓	✓	✓

Weekly reports were filed using OFS. Figure 10 is an example of how a NIL W1 report would have been filed. The registered E-TPA user logged into OFS, navigated to the weekly reporting page, and clicked the Submit NIL Contribution Report button under the W1 tile.

Figure 10 – Example of Weekly Contribution Report NIL Submission - Before & After



Election Third Party Advertiser Election Advertising Report – 2018 By-elections

E-TPAs were required to file election advertising reports to disclose all revenues and all expenses for the period. The reports were due Monday, January 14, 2019 (six months after Election Day). All eight E-TPAs met the deadline. None reported any revenues, and only two reported expenses of less than \$10 each (Alberta Federation of Labour Inc. and Alberta Victory Fund).

LEADERSHIP CAMPAIGNS

Registered leadership contestants must submit campaign returns for their leadership campaign period which starts on the date the contestant registers, and ends two months after the leadership vote, regardless of whether the contestant wins, loses or withdraws, and even if the contestant is not accepted by the party. The returns are due within four months after the date of the leadership vote.

Registered leadership contestants that report total campaign expenses exceeding \$25,000 must file financial statements audited by an independent professional accounting firm.

Financial returns are filed with Elections Alberta to disclose all revenues and expenses related to the leadership contestant's campaign.

At the time the returns are due, leadership contestants must have issued official contribution receipts to all of their contributors, using OFS.

Elections Alberta received 100% of leadership campaign returns on time.

Leadership Contestant Campaign Contributions

Table 2.20 summarizes contributions reported by leadership contestants in the form of money or in-kind contributions.

Table 2.20 Leadership Contestant Campaign Contributions

Leadership Contestant	Party	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
Cheryle Chagnon-Greyeyes	GPA	\$ -	\$ -	\$ -	0	\$ -
Brian Deheer	GPA	\$ -	\$ 474	\$ 474	1	\$ 474
Derek Fildebrandt	FCP	\$ -	\$ 1,000	\$ 1,000	1	\$ 1,000
Murray Ruhl	PAPA	\$ -	\$ -	\$ -	0	\$ -
Total		\$ -	\$ 1,474	\$ 1,474	2	\$ 737

Leadership Contestant Campaign Revenues and Expenses

Table 2.21 summarizes total revenues and expenses reported by leadership contestants. No contestants came close to spending \$25,000 to trigger the requirement to submit audited financial statements.

Table 2.21 Leadership Contestant Campaign Revenues and Expenses

Leadership Contestant	Party	Revenues			(Expenses)			
		Total Contributions	Other Revenue	Transfers Received	Leadership Expenses	Other Expenses	Transfers Issued	Surplus (Deficit)
Cheryle Chagnon-Greyeyes	GPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brian Deheer	GPA	\$ 474	\$ -	\$ -	\$ 474	\$ -	\$ -	\$ -
Derek Fildebrandt	FCP	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -
Murray Ruhl	PAPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

3 GENERAL INFORMATION

PUBLIC FILES AND REPORTS

Public Files are maintained by Elections Alberta and contain information concerning political financing of registered political organizations in Alberta. For ease of access, copies of financial statements and lists of contributors filed by registered political entities from 2004 onward are published on our website at www.elections.ab.ca. Archived financial statements and lists of contributors are available at our office.¹ Reports published by Elections Alberta are available on our website and from our office at no cost.

INVESTIGATIONS

Up to June 30, 2018, Elections Alberta was responsible for receiving complaints and allegations of violations of the *Election Act* and EFCDA, and initiating investigations. The table at right summarizes the status of our investigations at March 31, 2019. Findings and decisions appear on our website.

Carried-over from 2017-18 fiscal year	8
Initiated in 2018-19 fiscal year	2
Subtotal	10
Closed – no breach found	3
Closed – breach found	2
Open – ongoing	5

Two completed investigations found that a violation occurred. Table 3.0 provides a brief summary.

Table 3.0 Closed Investigations with Violations

Circumstances	Investigation Results
Canada Prime Marketing Inc. contravened section 17(1)(b)(ii) of the EFCDA for exceeding the contribution limit to a candidate.	An administrative penalty of \$750 was assessed for contravention of section 17(1)(b)(ii) of the EFCDA. The penalty was paid.
The Alberta New Democratic Party contravened section 35(1) of the EFCDA for accepting a contribution from a prohibited entity.	Letters of reprimand were issued in accordance with section 51(1) of the EFCDA.
Calgary & District New Democrat House Society contravened section 16(2) of the EFCDA, in that the Society, a prohibited entity, made a contribution.	

On July 1, 2018, Elections Alberta's investigative powers and responsibilities to handle new complaints and allegations were transferred to the Election Commissioner. Elections Alberta forwarded seven internal findings to the Election Commissioner between July 1, 2018 and March 31, 2019. Included with these internal findings were numerous over-contributions by individuals.

¹ The Public Files contain information for 42 consecutive calendar years including 12 provincial general elections starting March 14, 1979, 28 by elections starting November 21, 1979 and four Senate Nominee elections held from 1989 to 2012. Records are available for public examination at Elections Alberta's office in Edmonton. Photocopies are available at a rate prescribed under authority of section 11 of the EFCDA.

ALBERTA TAX CREDITS CLAIMED FOR POLITICAL CONTRIBUTIONS

Effective June 15, 2015, corporations are prohibited from making contributions to registered candidates, constituency associations and political parties—only individuals ordinarily resident in Alberta can make contributions and claim income tax credits. Starting January 2017, corporations are banned from contributing to registered leadership contestants, and contributions from Alberta residents to leadership contestants are eligible for tax credits. Nomination contestants became regulated as a new entity under the EFCDA at that time, with Alberta residents allowed to contribute to nomination contestants and claim the related income tax credits.

Corporations and individuals remain eligible to contribute to registered third party advertisers, but TPA contributions do not earn income tax credits.

The maximum tax credit of \$1,000 is reached when a contributor's contributions total \$2,300 for the year. Table 3.1 shows the calculation.

Table 3.1 Tax Credit Calculation

Amount Contributed	Available Tax Credit	Maximum Credit	Cumulative Amount
Up to \$200	75%	\$ 150	\$ 150
Next \$900 (\$201 to \$1,100)	50%	\$ 450	\$ 600
Next \$1,200 (\$1,101 to \$2,300)	33.3%	\$ 400	\$ 1,000
Over \$2,300	Nil	Nil	\$ 1,000

The Tax and Revenue Administration division of Alberta Treasury Board and Finance has provided a summary of political tax credits claimed during the calendar year. The summary below shows the dollar value of credits claimed for political contributions for the last five years. Although corporate contributions ceased in 2015, a small volume of corporate tax credits continues to be claimed as Treasury assesses prior year tax returns.

Table 3.2 Tax Credits Claimed

Year	Corporate*	Individual	Total Credits Claimed
2018	\$ 21,157	Not available**	
2017	\$ 2,422	\$ 2,728,000	\$ 2,730,422
2016	\$ 214,450	\$ 2,023,000	\$ 2,237,450
2015	\$ 237,345	\$ 3,743,000	\$ 3,980,345
2014	\$ 176,895	\$ 2,589,000	\$ 2,765,895
2013	\$ 284,346	\$ 2,143,000	\$ 2,427,346

*Based on tax credits assessed during calendar year, regardless of actual tax year end of claim period.

**2018 preliminary assessment data will be available January 2020.

PASSAGE OF LEGISLATIVE AMENDMENTS

Bills 16 and 18 were introduced in the Legislative Assembly in May 2018. Bill 16 amended the EFCDA, and Bill 18 amended the *Election Act*. Both came into force immediately prior to the writ of election for the provincial by-elections in Fort McMurray-Conklin and Innisfail-Sylvan Lake. A brief summary follows.

Bill 16, Election Finances and Contributions Disclosure Statutes Amendment Act, 2018

- Received Royal Assent June 11, 2018 and came into force on that date, with exceptions
- Highlights:
 - defines associated registered parties and restricts their activities;
 - imposes new penalties and increased penalties for circumventing or exceeding election expense limits;
 - expands quarterly reporting to include campaign period contributions; and
 - allows parties to record contributions as annual or campaign period revenue.

Bill 18, Statutes Amendment Act, 2018

- Received Royal Assent June 11, 2018 and came into force on that date;
- Minor spelling and grammar corrections were made to the *Election Act* for clarity.

The most up-to-date legislation available can be viewed by visiting Elections Alberta's website at www.elections.ab.ca or the Queen's Printer website at www.qp.alberta.ca.

2018 PROVINCIAL ENUMERATION

Elections Alberta conducted a province-wide door-to-door enumeration in the fall of 2018 to update Alberta's Register of Electors in time for the 2019 Provincial General Election. For details on the conduct of the enumeration and Elections Alberta's other work to update the Register of Electors, refer to the *Report of the Chief Electoral Officer – 2018 Enumeration*, available on our website.

2019 PROVINCIAL GENERAL ELECTION

Since the 2015 Provincial General Election, Elections Alberta has conducted five by-elections, assisted the Electoral Boundaries Commission with their work in setting out 87 new electoral division boundaries, and completed the 2018 Provincial Enumeration. Alongside these major events, several rounds of legislative changes made to the *Election Act* and the EFCDA came into force, which had a significant impact on our activities.

The 2019 Provincial General Election was held April 16, 2019, but our election preparations ramped up considerably in the 2018-19 fiscal year. In Election Finances alone, we registered over 700 nomination contestants across 12 political parties. The parties combined held over 400 nomination contests to select and endorse their candidates for the election. We managed the registration of nomination contestants and contests in OFS, which enabled us to publish contestant registration information and contest results in near real-time.

Over 540 candidates registered with us for the general election. Of these, approximately 430 were automatically registered by winning their nomination contest and over 100 registered as independents. Following this, nearly 80 of the independent candidates were endorsed by the Alberta Independence Party, thus allowing the party to achieve official registered party status.

All the above political entities had financial reporting responsibilities under the EFCDA, with filing deadlines spanning from June 2018 through October 2019. We will complete our review of all these election financial returns in early 2020 and publish a separate report on all registered political entities required to submit financial reporting for the 2019 general election.

On the administration of the *Election Act*, a separate report will be published in 2020 covering the conduct and results of the 2019 Provincial General Election.

CANDIDATE DEPOSITS

At March 31, 2019, Elections Alberta had collected \$247,500 comprising candidates' nomination deposits (\$500 each) for the 2019 Provincial General Election. Section 62(2.1) of the *Election Act* requires us to refund a candidate's deposit if their required financial return is filed on time. We transfer any deposits that are not refunded to the General Revenue Fund of the Province of Alberta.

In July 2019, we refunded \$50,000 to 100 candidates who filed their campaign financial returns prior to the August 16, 2019 deadline. In September 2019, we refunded a further \$192,000 to 384 candidates who filed their campaign returns by the deadline. We subsequently transferred \$5,500 to the General Revenue Fund in respect of nominated candidates who did not file their returns on time.

4 RECOMMENDATIONS

OVERVIEW

The Chief Electoral Officer recommends amendments to the *Election Finances and Contributions Disclosure Act* (EFCDA) intended to clarify and streamline the legislation and ensure that it continues to regulate election financing activities effectively.

A key overarching recommendation is to combine the EFCDA and the *Election Act* into one coherent statute to make the legislation more accessible to participants and electors and provide a much-needed opportunity to renumber the legislation.

Jurisdictions that have one Act to cover both election operations and election financing are:

- Canada
- British Columbia
- Newfoundland & Labrador
- Nova Scotia
- Saskatchewan (but a separate act for Controverted Elections)
- Northwest Territories
- Nunavut
- Quebec
- Yukon

Appendix S contains details of our specific recommendations and rationale, under four main categories: overarching amendments, contributions, expenses, and third party advertisers.

In our expenses recommendations, we propose that expense limits apply to the entire campaign period not just the election period (i.e. the “campaign period” runs from February 1 in the year the election is held to 2 months after polling day versus the “election period” which runs from writ day through polling day). This would be consistent with the fact that candidates come into existence when the campaign period starts. This would also reduce the administrative burden and provide clarity for Chief Financial Officers (CFOs) of parties, constituency associations and candidates with respect to apportioning expenses between election and campaign periods. This proposal is even more relevant in the context of a fixed election date.

In our third party advertiser recommendations, we propose continuing to regulate third party advertisers outside the election period, with the following adjustments:

- a. The period of regulation for political advertisers should be reduced to a finite time leading up to the writ for a general election. Ontario has enacted a six-month pre-writ period of regulation. In the view and experience of the Chief Electoral Officer, one month prior to a writ would be effective in furthering transparency with respect to third parties. This would also harmonize regulation of third parties with candidate registrations and candidates’ ability to begin accepting contributions.

- b. Consider deleting issue-related advertising from the definition of “political advertising.” It can remain for “election advertising.”² The BC Court of Appeal has twice struck down pre-writ regulation of political issue advertising for impermissibly infringing on freedom of expression. The concern of the Court was primarily that political debate unrelated to an election would be captured.
- c. Expressly prohibit political entities from contributing to third party advertisers.
- d. Who may make advertising contributions in the pre-writ period should match who may make advertising contributions during the election period. The following groups should also be prohibited from contributing during the pre-writ period:
 - i. Persons ordinarily resident outside Alberta;
 - ii. Prohibited corporations;
 - iii. Trade unions or employee organization that are not Alberta trade unions, or Alberta employee organizations;
 - iv. Registered charities; and
 - v. Groups of which a member falls under i-iv.

² The current definition of “political advertising” includes an advertising message that takes a position on an issue with which a registered political entity or member of the Legislative Assembly is associated – see section 41.1(1)(g) of the EFCDA.

5 CHIEF ELECTORAL OFFICE FINANCIAL STATEMENTS

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Legislative Assembly of Alberta
Office of the Chief Electoral Officer

Management's Responsibility for Financial Reporting

The financial statements of the Office of the Chief Electoral Officer, including the results analysis, are the responsibility of office management.

We have prepared the financial statements in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, we have chosen those that we consider present our financial statements fairly in all material respects.

We maintain control systems designed to provide reasonable assurance as to the effectiveness and efficiency of operations, the relevance and reliability of internal and external reporting, and compliance with authorities. The costs of controls are balanced against the benefits, including the risks that each control is designed to manage.

The Auditor General of Alberta has audited the financial statements on behalf of the members of the Legislative Assembly.



Glen Resler, CPA, CMA
Chief Electoral Officer
October 31, 2019

RESULTS ANALYSIS

This results analysis should be read in conjunction with our audited financial statements. We are pleased to report the achievement of the goals set in our business plan for 2018-19, while cost-effectively staying within our approved budget. We will continue to monitor results and identify future opportunities to improve our processes.

We received a clean audit opinion on our 2018-19 annual financial statements. The Auditor General did not identify any recommendations to improve our financial processes or controls and there were no recommendations outstanding from previous years.

For the year ended March 31, 2019, the Legislative Assembly approved our office budget of \$47.8 million for operating expenses and capital expenditures. The increase of \$40.4 million over our 2017-18 budget was primarily to resource the 2018 Enumeration and 2019 Provincial General Election.³

We operate on a four-year election cycle with different electoral events each year, which makes budget comparisons between consecutive years difficult. Our budgets tend to grow each year, peaking with the provincial general election before falling back to begin the next cycle.

Our actual 2018-19 spending was \$21.5 million (\$26.3 million less than budget). We incurred \$20.3 million for operating expenses and invested \$1.2 million in capital assets. Actual expenses were significantly below budget, as the government had not set the date of the general election when our 2018-19 budget request was approved. As a result, we requested sufficient funding for 2018-19 to cover the full costs of a general election that may have been called before March 31, 2019.⁴

We substantially completed the enumeration in the 2018-19 fiscal year. We incurred some pre-election costs in 2018-19, with the majority of our general election expenses incurred and paid in the 2019-20 fiscal year (since the election date of April 16, 2019 was after the 2018-19 fiscal year-end). Because our expenses for the 2019 Election spanned the March 31, 2019 year-end, understanding the relevant costs before and after year-end is necessary to assess how our actual expenses for these two major programs compared to budget. The following discussion reflects on our audited 2018-19 financial statements only. The full cost of the election will be discussed in our 2019 Provincial General Election Report to be published in early 2020.

³ The Standing Committee on Legislative Offices by motion approved our base budget for 2018-19 in December 2017. Legislative changes in late 2017 required us to submit a supplemental budget request, approved by the Committee in October 2018.

In the Alberta public sector, an “approved budget” is an authorization to spend up to the amount of the budget (i.e. the Voted Estimate). Budgeted funds are not transferred to Elections Alberta—as we incur expenses, they are paid from the General Revenue Fund on our behalf and charged against our authorized budget limit. Departments, provincial agencies and independent Legislative offices including Elections Alberta are permitted to reallocate funds between expense categories within their authorized limit.

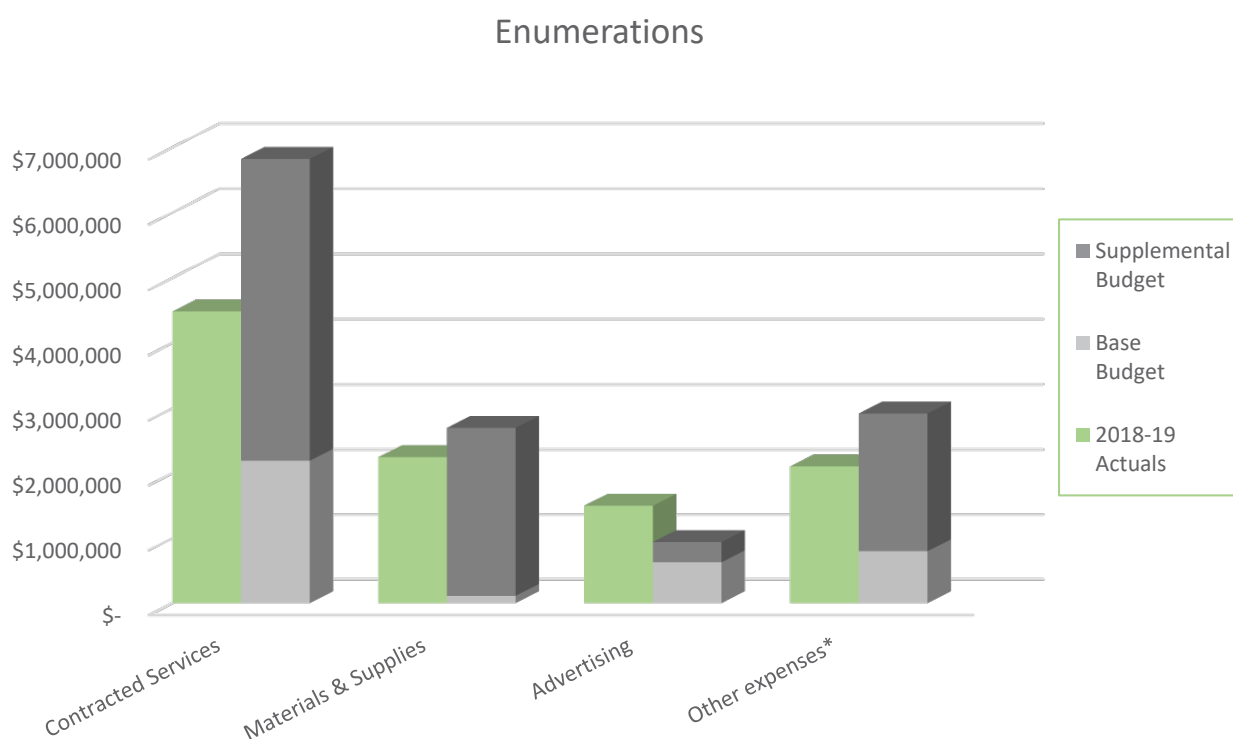
⁴ As the election date was unknown by November 2018 when we submitted our 2019-20 budget, we repeated our request for virtually full Election funding for 2019-20.

Enumeration

This section summarizes key activities and results of the 2018 Enumeration, described in detail in the 2018 Enumeration Report available on our website.

In January 2018, Bill 32: *An Act to Strengthen and Protect Democracy in Alberta* was proclaimed, which introduced the requirement for a full door-to-door enumeration prior to the 2019 Provincial General Election. This required an increase to our approved budget for 2018-2019, which had included approximately \$5 million for a targeted enumeration. A supplemental enumeration budget of \$8.4 million was requested for the increase in staffing, training, equipment, supplies and advertising needed to conduct a door-to-door enumeration, for a total budget of \$13.4 million.

Actual costs in total were approximately \$3 million (23 per cent) below budget.⁵ As the following chart shows, the additional funds we requested were not fully utilized across all cost categories.



* Other expenses include travel, freight and postage, employer payroll costs, telecommunications, rentals and IT services.

We completed the 2018 Enumeration program essentially as planned, except as noted below. In general, we experienced favourable price variances across all cost categories, a result of conservative estimates reflecting the lack of recent comparative costs, short timeframe for preparing our supplemental budget request, and the need to ensure sufficient funds to complete the program successfully.

⁵ Management determined that certain costs amounting to \$900,000 related to election workers who were involved in both Enumerations and Elections activities would be more accurately reflected in Enumerations. The actual costs in the analysis in this section include this reallocation of costs and these costs do not agree to the audited financial statements.

Recruitment of enumerators was challenging, with 18% of the budgeted positions remaining unfilled. Additionally, weather and technology challenges during the enumeration period resulted in less visits being completed than budgeted. This was most apparent in electoral divisions outside of Edmonton and Calgary, where 876 of the 3182 polling subdivisions were substantially incomplete. The impact of these challenges on our actual expenses was to reduce contract wages by approximately \$800,000, and reduce related costs for training, travel, supplies, and employer payroll costs by approximately \$600,000.⁶ Enumerators were paid on an hourly basis at \$15 per hour.

We provided electors with various options for completing their enumeration. A centralized call centre as well as an online self-enumeration tool were made available for a three month period to supplement the door-to-door visits. We developed a custom software application to allow enumerators to use tablet computers to collect elector data and provided them with enumeration forms, materials and training.

We ran an extensive advertising campaign for the enumeration using newspaper, billboards, radio, a direct mail-out, online and social media ads, and our website. Advertising was used for the recruitment of enumerators in July 2018, to support self-enumeration in August 2018, and to create awareness of the door-to-door visits in September 2018. Advertising exceeded budget estimates by approximately \$550,000, as a more comprehensive campaign was approved to support recruitment and enumeration activities. Additional advertising was undertaken for recruitment in August in areas that did not have sufficient applications and additional supports were required for social media in August and September to handle the volume of activity.

Through these enumeration activities, 1,348,514 households in Alberta were contacted, with information being successfully collected from 1,056,666 households. While the majority of electors confirmed the information that was on file, the enumeration added 324,327 electors to the Register of Electors and updated the records of 193,763 electors that had moved to new addresses. Ultimately, this process resulted in a 6.30% increase in the electors listed in the Register of Electors.

While the 2018 enumeration produced positive results, at a cost of over \$10.3 million it was expensive. It also presented significant logistical and safety challenges, as detailed in our 2018 Enumeration Report.

Going forward, the Chief Electoral Officer has recommended, among other things, that the government eliminate the requirement for mandatory door-to-door enumeration prior to a Provincial General Election. Across Canada, the focus of election management bodies has shifted to the ongoing maintenance of the permanent Register of Electors using external data sources and having the flexibility to use targeted enumeration activities (e.g. door-to-door enumeration in new neighbourhoods, mail-out campaigns for multi-unit buildings where access is difficult, and outreach events at post-secondary institutions to register young voters).

⁶ Enumerators and election workers are budgeted as contracted services but considered employees for tax purposes.

Elections

This section summarizes key activities and results of our Elections program. In 2018-19, we conducted two by-elections and completed numerous steps to prepare for the 2019 Provincial General Election. We have described the 2018 by-elections in previous sections of this report and will discuss the general election in detail in the 2019 Provincial General Election Report we will publish in early 2020.

Conducting a general election is a massive undertaking and the planning and preparation begins years in advance. The *Election Act* provides a period in which an election must be held, which for 2019 was between March 1 and May 31, resulting in the ability for the writ of election to be issued as early as February 1, 2019. For the 2019 Provincial General Election, the writ was issued on March 19, 2019 for an April 16, 2019 Election Day. As a result, our expenses for the election bridge two fiscal years.

As with the enumeration, Bill 32 introduced changes to the *Election Act* that altered how the election would be conducted. Cost reductions were achieved by allowing general advertising to be posted on the Elections Alberta website, by prohibiting the use of electronic tabulators and the lapse of funding in relation to the new role of the Election Commissioner. Additional costs resulted by adding an extra day of advance polling, implementing the new 'vote anywhere' feature that allowed electors at advance polls to vote anywhere in the province and for the new special mobile poll type.

As it was plausible that the election would be fully conducted in 2018-2019, the election budget including supplemental was forecast at \$28.5 million. As the majority of election expenses were incurred in 2019-2020, 82 per cent of the budget was not expended in 2018-2019.

Activities that were substantially completed in 2018-2019 in preparation for the election included:

- The development of online and classroom training materials for election officers, as well as computer software programs to support the returning office and advance polling.
- Supply ordering and packing to provision the 87 returning offices with all forms, materials, and equipment required to deliver the election.
- Recruitment by the Returning Officers of their office team, including Election Clerks, Administrative Assistants, Trainers and IT Support Staff.
- Delivery of training to all returning office staff by Elections Alberta in January and February 2019.
- Opening of 87 returning offices on February 1, 2019 to be prepared to run the election upon the issuance of the writ. This included delivery of all election supplies, delivery of office furniture and set up of telephone and internet services. It also allowed returning officers to meet with candidates to file nomination papers.
- Identification of locations for polling places for Election Day, advance polls, special mobile polls, and mobile polls.
- Development of an advertising campaign to encourage voter participation and to provide information on the locations of polling places to run in newspapers province wide.

When the writ was issued on March 19, 2019 all returning offices were fully provisioned, trained and ready to run the election in their electoral division. Further analysis of the full costs of the election will be provided in the 2019 Provincial General Election Report.

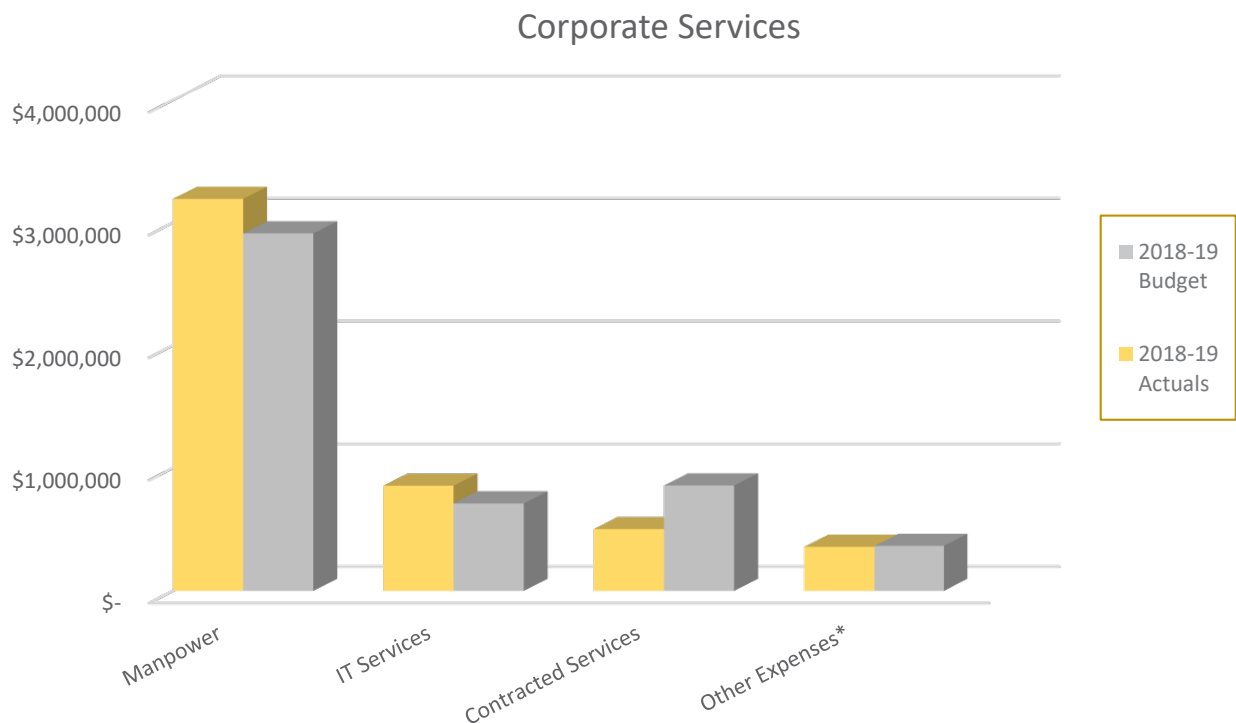
Corporate Services

Our Corporate Services program consists of the management and administration functions performed by the full and part-time staff in our corporate office. In addition to planning, managing and reporting on the delivery of our Enumeration and Elections programs, our Election Finances function within Corporate Services is responsible for informing and overseeing political participants' compliance with the *Election Finances and Contributions Disclosure Act* (EFCDA). Our regulatory function is the primary focus of this report. Other Corporate Services functions include the budgeting, financial accounting, human resources and communications services necessary to support our operations.

We make extensive use of information technology (IT) services to deliver and manage our corporate services and public information functions. Major IT systems include:

- our website that provides electoral information to registered participants and the public;
- our registration and online political contributions system for regulating and reporting the financial activities of election participants; and
- our internal computer network to process our financial transactions and manage our business.

In total, our Corporate Services expenses for 2018-19 were approximately \$60,000 (1 per cent) above a budget of \$4.8 million.



* Other expenses include materials and supplies, freight and postage, advertising, telecommunications and rentals.

Significant variances included:

- Manpower costs were above budget by approximately \$280,000 as a result of additional wages for updating voter registry data following the enumeration and filling one vacancy. Maintaining fully staffed corporate support and Election Finances functions is critical to fulfilling our mandate and achieving our business plan objectives.
- Information Technology (IT) Services expenses were approximately \$150,000 above budget as we advanced the timing of development of the financial reporting components of our Online Financial System (OFS), offset by deferring replacement of our office computers.
- Contracted Services were below budget by approximately \$370,000 due to transfer of contracted investigator costs to the Election Commissioner's office, and lower than expected legal expenses and costs for developing on-line training modules.

OFFICE OF THE CHIEF ELECTORAL OFFICER

FINANCIAL STATEMENTS

MARCH 31, 2019

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expense Detailed by Object

Schedule 2 - Salary and Benefits Disclosure

Schedule 3 - Schedule of Allocated Costs

Schedule 4 - Schedule of Lapse/Encumbrance

INDEPENDENT AUDITOR'S REPORT

To the Members of the Legislative Assembly



Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2019, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office of the Chief Electoral Officer in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Office of the Chief Electoral Officer's ability to continue as a going concern, disclosing, as applicable, matters related to going

concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of the Chief Electoral Officer's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Office of the Chief Electoral Officer's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Chief Electoral Officer's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office of the Chief Electoral Officer to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



W. Doug Wylie FCPA, FCMA, ICD.D
Auditor General

July 9, 2019

Edmonton, Alberta

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2019

	2019		2018
	Budget	Actual	Actual
Revenues			
Other Revenue	\$ -	\$ 92,545	\$ 7,209
Expenses (Schedule 1 & 3)			
Voted:			
Corporate Services	4,849,000	4,912,649	3,650,594
Enumerations	4,968,000	9,445,548	36,732
Elections	28,082,000	5,949,439	653,591
	37,899,000	20,307,636	4,340,917
Amounts Not Voted			
Amortization of Tangible Capital Assets	645,000	789,012	147,560
Provision for Vacation Pay	-	46,523	32,353
	645,000	835,535	179,913
	38,544,000	21,143,171	4,520,830
Net Cost of Operations for the Year	\$ (38,544,000)	\$ (21,050,626)	\$ (4,513,621)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2019

	2019	2018
Financial Assets		
Cash	\$ 150	\$ 150
Accounts Receivable	20,470	1,000
	20,620	1,150
Liabilities		
Accounts Payable and Accrued Liabilities	719,664	525,185
Accrued Vacation Pay	301,391	262,024
	1,021,055	787,209
Net Debt	(1,000,435)	(786,059)
Non-Financial Assets		
Tangible Capital Assets (Note 4)	2,290,134	1,869,191
Prepaid Expenses	481,648	-
Net Assets	\$ 1,771,346	\$ 1,083,132
Net Assets at Beginning of Year	\$ 1,083,132	\$ 509,197
Net Cost of Operations	(21,050,626)	(4,513,621)
Net Financing Provided from General Revenues	21,738,840	5,087,556
Net Assets at End of Year	\$ 1,771,346	\$ 1,083,132

Contractual Obligations (Note 7)

The accompanying notes and schedules are part of these financial statements

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF CHANGE IN NET DEBT

YEAR ENDED MARCH 31, 2019

	2019		2018
	Budget	Actual	Actual
Net Cost of Operations	\$ (37,899,000)	\$ (21,050,626)	\$ (4,513,621)
Acquisition of Tangible Capital Assets	(1,050,000)	(1,209,952)	(1,238,721)
Amortization of Tangible Capital Assets (Note 4)	645,000	789,012	147,560
Change in Prepaid Expenses		(481,648)	-
Net Financing Provided from General Revenues		21,738,840	5,087,556
Increase in Net Debt		\$ (214,374)	\$ (517,226)
Net Debt, Beginning of Year		(786,061)	(268,835)
Net Debt, End of Year		\$ (1,000,435)	\$ (786,061)

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2019

	2019	2018
Operating transactions:		
Net Cost of Operations	\$ (21,050,626)	\$ (4,513,621)
Non-Cash Items Included in Operating Results		
Amortization of Tangible Capital Assets (Note 4)	789,012	147,560
	<u>(20,261,614)</u>	<u>(4,366,061)</u>
Increase in Accounts Receivable	(19,470)	(500)
Increase in Prepaid Expenses	(481,648)	-
Increase in Accounts Payable and Accrued Liabilities	194,478	209,490
Increase in Accrued Vacation Pay	39,366	26,429
Cash Applied to Operating Transactions	<u>(20,528,888)</u>	<u>(4,130,642)</u>
Capital transactions:		
Acquisition of Tangible Capital Assets	(1,209,952)	(1,238,721)
Cash Applied to Capital Transactions	<u>(1,209,952)</u>	<u>(1,238,721)</u>
Financing transactions:		
Net Financing From General Revenues	21,738,840	5,087,556
Change in Cash	-	(281,807)
Cash at Beginning of Year	150	281,957
Cash at End of Year	<u>\$ 150</u>	<u>\$ 150</u>

The accompanying notes and schedules are part of these financial statements.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

Note 1 Authority

The Office of the Chief Electoral Officer (the Office) is operated under the authority of the *Election Act* and the *Election Finances and Contributions Disclosure Act*. General Revenues of the Province of Alberta fund both the cost of operations of the Office and the purchase of tangible capital assets. The all-party Standing Committee on Legislative Offices reviews and approves the Office's annual operating and capital budgets.

Note 2 Purpose

The Office provides administrative, logistic and financial support for general and special enumerations, general elections and by-elections, and plebiscites in support of the *Election Act* and elections in support of the *Senatorial Selection Act*. The Office monitors and records the financial activities of registered parties, constituency associations and candidates to ensure compliance with the *Election Finances and Contributions Disclosure Act*.

Note 3 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards, which use accrual accounting. The Office has adopted PS3450 Financial Instruments. The adoption of this standard has no material impact on the financial statements of the Office, which is why there is no statement of remeasurement gains and losses.

The Office has adopted PS3430 Restructuring Transactions effective April 1, 2018. The adoption of this standard has no material impact on the financial statements of the Office.

Other pronouncements issued by the Public Sector Accounting Board that are not yet effective are not expected to have a material impact on future financial statements of the Office.

a) Reporting Entity

The reporting entity is the Office, for which the Chief Electoral Officer is responsible.

The Office operates within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board, Minister of Finance. All receipts of the Office are deposited into the Fund and all disbursements made by the Office are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

Note 3 **Summary of Significant Accounting Policies and Reporting Practices (continued)**

b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses

The Office's expenses are either directly incurred or incurred by others.

Directly incurred

Directly incurred expenses are those costs incurred under the authority of the Office's budget as disclosed in Note 6.

Pension costs included in directly incurred expenses comprise of employer contributions to multi-employer plans. The contributions are based on actuarially determined amounts that are expected to provide the plans' future benefits.

Incurred by others

Services contributed by other entities in support of the Office's operations are not recognized and are disclosed in Schedule 3.

Assets

Financial assets of the Office are limited to financial claims such as advances to and accounts receivables from other organizations, employees and other individuals.

Non-financial assets of the Office are limited to tangible capital assets and prepaid expenses.

Tangible capital assets of the Office are recorded at historical cost less accumulated amortization. The threshold for capitalizing capital assets is \$5,000. Amortization is taken in the month of acquisition and not in the month of disposal. Amortization is calculated monthly on a straight-line basis, over the estimated useful life of the asset.

Liabilities

Liabilities are present obligations of the Office to external organizations and individuals arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Net Debt

Net Debt is measured as the difference between the Office's financial assets and liabilities. Net debt indicates additional cash required from General Revenues to finance the Office's cost of operations to March 31, 2019.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

Note 4 Tangible Capital Assets

	2019				
	Equipment and Furniture	Computer Hardware & Software	Leasehold Improvement	WIP	Total
Estimated Useful Life	10 Years	3 Years	10 Years		
Historical Cost					
Beginning of Year	\$ 295,377	\$ 6,514,240	\$ 48,384	\$ 511,640	\$ 7,369,641
Additions	22,231	1,187,721	-	-	1,209,952
Disposals	-	-	-	-	-
Transfers In / (Out)	-	511,640	-	(511,640)	-
	317,608	8,213,601	48,384	-	8,579,593
Accumulated Amortization					
Beginning of Year	193,177	5,307,270	-	-	5,500,447
Amortization Expense	28,221	755,636	5,155	-	789,012
Effect of Disposals	-	-	-	-	-
	221,398	6,062,906	5,155	-	6,289,459
Net Book Value at March 31, 2019	\$ 96,210	\$ 2,150,695	\$ 43,229	\$ -	\$ 2,290,134
Net Book Value at March 31, 2018	\$ 102,200	\$ 1,206,970	\$ 48,384	\$ 511,640	\$ 1,869,194

Note 5 Defined Benefit Plans

The Office participates in the multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan. The Office also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for the plan is equivalent to the annual contribution of \$258,423 for the year ended March 31, 2019 (2018 - \$289,277). The Office is not responsible for future funding of the plan other than through contribution increases.

At December 31, 2018, the Management Employees Pension Plan reported a surplus of \$670,700,000 (2017 surplus - \$866,006,000) and the Public Service Pension Plan reported a surplus of \$519,218,000 (2017 surplus - \$1,275,843,000). At December 31, 2018, the Supplementary Retirement Plan for Public Service Managers had a deficiency of \$70,310,000 (2017 deficiency - \$54,984,000).

The Office also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2019, the Bargaining Unit Plan reported a surplus of \$110,320,000 (2018 surplus - \$111,983,000) and the Management, Opted Out and Excluded Plan reported a surplus of \$24,642,000 (2018 surplus - \$29,805,000). The expense for these two plans is limited to the employer's annual contributions for the year.

OFFICE OF THE CHIEF ELECTORAL OFFICER

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

Note 6 Budget (in thousands)

	2018-19 Voted Budget	2018-19 ACTUAL	Unexpended (Over Expended)
PROGRAM EXPENSE			
Corporate Services	\$ 4,849	\$ 4,913	\$ (64)
Elections	28,082	5,950	22,132
Enumerations	4,968	9,445	(4,477)
	<u>\$ 37,899</u>	<u>\$ 20,308</u>	<u>\$ 17,591</u>
CAPITAL INVESTMENT	1,050	1,210	(160)
Total	<u>\$ 38,949</u>	<u>\$ 21,518</u>	<u>\$ 17,431</u>

Note 7 Contractual Obligations

Contractual obligations of \$1,139,741 (2018 - \$6,436,445) are obligations of the Office to others that will become liabilities in the future when the terms of those contracts or agreements are met.

Estimated payment requirements for each of the next 5 years and thereafter are as follows:

2019-20	\$ 1,102,451
2020-21	9,980
2021-22	9,980
2022-23	17,330
2023-24	-
Thereafter	-
	<u>\$ 1,139,741</u>

Note 8 Approval of Financial Statements

These financial statements were approved by the Chief Electoral Officer.

OFFICE OF THE CHIEF ELECTORAL OFFICER
SCHEDULE OF EXPENSE DETAILED BY OBJECT
YEAR ENDED MARCH 31, 2019

	2019		2018
	Budget	Actual	Actual
Voted:			
Salaries, Wages and Employee Benefits	\$ 3,555,000	\$ 3,524,648	\$ 2,412,704
Supplies and Services	34,344,000	16,782,988	1,928,213
Total	37,899,000	20,307,636	4,340,917
Amounts not voted:			
Amortization of Tangible Capital Assets	645,000	789,012	147,560
Provision for Vacation Pay	-	46,523	32,353
	645,000	835,535	179,913
Total Expense	\$ 38,544,000	\$ 21,143,171	\$ 4,520,830

OFFICE OF THE CHIEF ELECTORAL OFFICER
SALARY AND BENEFITS DISCLOSURE
YEAR ENDED MARCH 31, 2019

	2019			2018	
	Base Salary ⁽¹⁾	Other Cash Benefits ⁽²⁾	Other Non-cash Benefits ⁽³⁾	Total	Total
CURRENT EXECUTIVES					
Senior official					
Chief Electoral Officer ⁽⁴⁾	\$ 182,514	\$ -	\$ 52,081	\$ 234,595	\$ 235,079
Executive					
Deputy Chief Electoral Officer	\$ 142,650	\$ -	\$ 30,788	\$ 173,438	\$ 173,461

⁽¹⁾ Base salary is comprised of pensionable base pay.

⁽²⁾ Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2019.

⁽³⁾ Other non-cash benefits include the Office's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans and professional memberships, tuition and fair market value of parking benefits.

⁽⁴⁾ Other non-cash benefits include the taxable benefit of the Chief Electoral Officer of \$10,423 for the calendar year ended December 31, 2018 (2017 - \$10,247) for an automobile provided.

OFFICE OF THE CHIEF ELECTORAL OFFICER
SCHEDULE OF ALLOCATED COSTS
YEAR ENDED MARCH 31, 2019

Program	2019				2018	
	Expenses ⁽¹⁾	Expenses - Incurred by Others		Amounts not voted ⁽⁴⁾	Total Expenses	Total Expenses
		Accommodation Costs ⁽²⁾	Other Costs ⁽³⁾			
Operations	\$ 20,307,636	\$ 682,976	\$ 154,000	\$ 835,535	\$ 21,980,147	\$ 5,207,285

⁽¹⁾ Expenses - Directly incurred as per Statement of Operations, excluding amounts not voted.

⁽²⁾ Costs shown for accommodation allocated by square footage.

⁽³⁾ Unbilled expenses for shared services, financial services, IMAGIS and corporate overhead.

⁽⁴⁾ Amounts not voted include a provision for vacation pay and amortization cost as per the Statement of Operations.

OFFICE OF THE CHIEF ELECTORAL OFFICER
SCHEDULE OF LAPSE/ENCUMBRANCE
YEAR ENDED MARCH 31, 2019

	2019				
	Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjusted Voted Estimate	Voted Actuals ⁽³⁾	Unexpended (Over Expended)
Program - Operating Expense					
Corporate Services	\$ 4,849	\$ -	\$ 4,849	\$ 4,913	\$ (64)
Elections	28,082	459	28,541	5,950	22,591
Enumerations	4,968	8,415	13,383	9,445	3,938
Total - Operating	\$ 37,899	\$ 8,874	\$ 46,773	\$ 20,308	\$ 26,465
Program - Capital					
Capital Investment	\$ 1,050	\$ -	\$ 1,050	\$ 1,210	\$ (160)
Total - Capital	\$ 1,050	\$ -	\$ 1,050	\$ 1,210	\$ (160)
Total	\$ 38,949	\$ 8,874	\$ 47,823	\$ 21,518	\$ 26,305
Lapse					\$ 26,305

⁽¹⁾ As per Voted Spending by Program pages 17 to 20 of 2018-19 Offices of the Legislative Assembly Estimates.

⁽²⁾ As per Order in Council 86/2019 to provide Supplementary Supply approved on March 29, 2019.

⁽³⁾ Actuals exclude non-voted amounts such as amortization and vacation liability.

6 APPENDICES

APPENDIX A

Political Party Registration Details as at March 31, 2019

Political Party	Abbrev.	Date Registered	Leader	President	Chief Financial Officer
Alberta Advantage Party	AAP	Nov 9 2018	Marilyn Burns	David Inscho	Paurush Sharma
Alberta Independence Party	AIP	Mar 20 2019	Dave Bjorkman	Derek Hammel	Opal Wagner
Alberta Liberal Party	LIB	Feb 3 1978	David Khan	Graeme Maitland	Aleksandar Samardzija
Alberta New Democratic Party	NDP	Jan 3 1978	Rachel Notley	Peggy Wright	Roari Richardson
Alberta Party	AP	Oct 30 1990	Stephen Mandel	Rhiannon Hoyle	Saira Wagner
Communist Party – Alberta	CP-A	Jan 31 1979	Naomi Rankin	Naomi Rankin	Blyth Nuttall
Freedom Conservative Party of Alberta	FCP	Nov 2 1999	Derek Fildebrandt	Sol Zia	Jason Dent
Green Party of Alberta	GPA	Dec 22 2011	Cheryle Chagnon-Greyeyes	Marco Reid	Richard (Dick) Willott
Pro-Life Alberta Political Association	PAPA	Jun 2 2014*	Murray Ruhl	Murray Ruhl	John Heikoop
Progressive Conservative Assoc. of Alberta	PC	Jan 3 1978	Jason Kenney	Erika Barootes	Sheryl Cymbaliuk
Reform Party of Alberta	REF	Aug 21 2018*	Randy Thorsteinson	Kelly Swerid	Patricia Argent
United Conservative Party	UCP	Jul 27 2017	Jason Kenney	Erika Barootes	Sheryl Cymbaliuk
Wildrose Party	WRP	Oct 25 2002	Jason Kenney	Erika Barootes	Sheryl Cymbaliuk

*Reregistration date

APPENDIX B

Political Party 2018 Quarterly Contributions

Political Party	Q1	Q2	Q3	Q4	Total
AAP	N/A	N/A	N/A	\$ 3,536	\$ 3,536
LIB	\$ 30,348	\$ 31,506	\$ 29,912	\$ 81,065	\$ 172,831
NDP	\$ 329,417	\$ 853,357	\$ 678,233	\$ 1,550,194	\$ 3,411,201
AP	\$ 73,627	\$ 84,997	\$ 29,478	\$ 153,809	\$ 341,911
CP-A	\$ -	\$ -	\$ 50	\$ 250	\$ 300
FCP	\$ -	\$ -	\$ 2,351	\$ 24,375	\$ 26,726
GPA	\$ 460	\$ 3,840	\$ 2,016	\$ 10,135	\$ 16,451
PC	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
REF	\$ -	\$ 3,300	\$ -	\$ 2,500	\$ 5,800
UCP	\$ 293,148	\$ 1,159,071	\$ 1,123,150	\$ 2,755,530	\$ 5,330,899
WRP	\$ -	\$ -	\$ 25	\$ -	\$ 25
Total	\$ 727,000	\$ 2,136,071	\$ 1,867,715	\$ 4,581,394	\$ 9,312,180

N/A in any quarter indicates the party was not registered in the quarter.

APPENDIX C

Political Party Contributions History 2011-2018

	2011	2012	2013	2014	2015	2016	2017	2018	Total
AAP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,536	\$ 3,536
LIB	\$ 524,816	\$ 462,648	\$ 377,348	\$ 357,857	\$ 328,100	\$ 197,150	\$ 223,103	\$ 172,831	\$ 2,643,853
NDP	\$ 728,576	\$ 1,216,252	\$ 636,858	\$ 813,600	\$ 3,057,410	\$ 2,012,560	\$ 2,602,464	\$ 3,411,201	\$ 14,478,921
AP	\$ 144,478	\$ 77,739	\$ 60,795	\$ 177,915	\$ 296,262	\$ 82,552	\$ 142,754	\$ 341,911	\$ 1,324,406
CP-A	\$ 800	\$ 1,700	\$ 900	\$ -	\$ -	\$ 100	\$ 325	\$ 300	\$ 4,125
FCP	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,726	\$ 32,126
GPA	N/A	\$ 10,088	\$ 18,189	\$ 25,418	\$ 42,967	\$ 27,762	\$ 18,793	\$ 16,451	\$ 159,668
PAPA	\$ 4,726	\$ 3,850	\$ -	\$ 450	\$ 30	\$ -	\$ -	\$ -	\$ 9,056
PC	\$ 2,234,829	\$ 3,661,232	\$ 2,234,366	\$ 3,223,050	\$ 4,236,187	\$ 489,404	\$ 325,739	\$ 2,500	\$ 16,407,307
REF	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 8,500	\$ 5,800	\$ 14,300
UCP	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,505,717	\$ 5,330,899	\$ 6,836,616
WRP	\$ 2,170,531	\$ 5,204,728	\$ 2,688,262	\$ 2,986,563	\$ 2,945,508	\$ 1,758,531	\$ 805,967	\$ 25	\$ 18,560,115
Total	\$ 5,814,156	\$ 10,638,237	\$ 6,016,718	\$ 7,584,853	\$ 10,906,464	\$ 4,568,059	\$ 5,633,362	\$ 9,312,180	\$ 60,474,029

N/A indicates the party was not registered in the year.

APPENDIX D

New-Boundary Constituency Association *Initial Registrations* April 1, 2018 to March 31, 2019

Party	# Reg. as at Apr 1, 2018	2018										2019			# Reg. as at Mar 31, 2019	
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			
AAP	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	1	1	2	0	6	
LIB	0	0	57	1	0	1	8	3	1	15	0	0	0	86		
NDP	0	0	5	5	1	5	2	0	8	54	0	4	2	86		
AP	0	21	30	0	13	0	3	0	1	1	1	0	0	70		
FCP	0	0	0	0	0	0	0	1	0	0	2	0	0	3		
GPA	0	0	0	0	0	0	0	0	2	1	1	0	0	4		
UCP	0	3	19	26	15	5	5	1	9	3	1	0	0	87		
Total	0	+	24	111	32	29	11	18	5	23	75	6	6	2	=	342

N/A indicates the party was not registered.

APPENDIX E

Old-Boundary Constituency Association *De-Registrations* April 1, 2018 to March 31, 2019

Party	# Reg. as at Apr 1, 2018	2018										2019			# Reg. as at Mar 31, 2019	
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			
LIB	87	0	0	0	52	0	4	8	3	18	0	0	2	0		
NDP	87	0	0	0	0	0	0	0	0	55	21	0	11	0		
AP	62	8	4	14	16	4	1	5	0	2	0	0	8	0		
FCP	1	0	0	0	0	0	0	1	0	0	0	0	0	0		
GPA	8	0	1	0	0	0	0	0	0	5	0	0	2	0		
PAPA	2	0	0	0	0	0	0	0	0	0	0	0	2	0		
UCP	83	0	0	0	0	0	0	0	0	30	16	16	21	0		
WRP	63	29	0	0	2	5	2	1	0	5	3	1	15	0		
Total	393	-	37	5	14	70	9	7	15	3	115	40	17	61	=	0

N/A indicates the party was not registered.

APPENDIX F

Registered Constituency Associations as at March 31, 2019

ED No.	Electoral Division	AAP	LIB	NDP	AP	FCP	GPA	UCP
1	Calgary-Acadia		✓	✓	✓			✓
2	Calgary-Beddington		✓	✓	✓			✓
3	Calgary-Bow		✓	✓	✓			✓
4	Calgary-Buffalo		✓	✓	✓			✓
5	Calgary-Cross		✓	✓				✓
6	Calgary-Currie		✓	✓	✓			✓
7	Calgary-East		✓	✓	✓			✓
8	Calgary-Edgemont		✓	✓	✓			✓
9	Calgary-Elbow		✓	✓	✓			✓
10	Calgary-Falconridge		✓	✓	✓			✓
11	Calgary-Fish Creek		✓	✓	✓			✓
12	Calgary-Foothills		✓	✓	✓			✓
13	Calgary-Glenmore		✓	✓	✓			✓
14	Calgary-Hays		✓	✓	✓			✓
15	Calgary-Klein		✓	✓	✓		✓	✓
16	Calgary-Lougheed		✓	✓	✓			✓
17	Calgary-McCall		✓	✓	✓			✓
18	Calgary-Mountain View		✓	✓	✓		✓	✓
19	Calgary-North		✓	✓	✓			✓
20	Calgary-North East		✓	✓	✓			✓
21	Calgary-North West		✓	✓	✓			✓
22	Calgary-Peigan		✓	✓				✓
23	Calgary-Shaw		✓	✓	✓			✓
24	Calgary-South East		✓	✓	✓		✓	✓
25	Calgary-Varsity		✓	✓	✓		✓	✓
26	Calgary-West		✓	✓	✓			✓
27	Edmonton-Beverly-Clareview		✓	✓	✓			✓
28	Edmonton-Castle Downs		✓	✓	✓			✓
29	Edmonton-City Centre		✓	✓	✓			✓
30	Edmonton-Decore		✓	✓	✓			✓
31	Edmonton-Ellerslie		✓	✓	✓			✓
32	Edmonton-Glenora		✓	✓	✓			✓
33	Edmonton-Gold Bar		✓	✓	✓			✓
34	Edmonton-Highlands-Norwood		✓	✓	✓			✓
35	Edmonton-Manning		✓	✓	✓			✓
36	Edmonton-McClung		✓	✓	✓			✓
37	Edmonton-Meadows		✓	✓	✓			✓
38	Edmonton-Mill Woods		✓	✓	✓			✓
39	Edmonton-North West		✓	✓	✓			✓
40	Edmonton-Riverview		✓	✓	✓			✓
41	Edmonton-Rutherford		✓	✓	✓			✓
42	Edmonton-South		✓	✓	✓			✓
43	Edmonton-South West	✓	✓	✓	✓			✓
44	Edmonton-Strathcona		✓	✓	✓			✓

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ED No.	Electoral Division	AAP	LIB	NDP	AP	FCP	GPA	UCP
44	Edmonton-Strathcona		✓	✓	✓			✓
45	Edmonton-West Henday		✓	✓	✓			✓
46	Edmonton-Whitemud		✓	✓	✓			✓
47	Airdrie-Cochrane		✓	✓				✓
48	Airdrie-East		✓	✓	✓	✓		✓
49	Athabasca-Barrhead-Westlock	✓	✓	✓				✓
50	Banff-Kananaskis		✓	✓	✓			✓
51	Bonnyville-Cold Lake-St. Paul		✓		✓			✓
52	Brooks-Medicine Hat		✓	✓	✓			✓
53	Camrose		✓	✓	✓			✓
54	Cardston-Siksika		✓	✓				✓
55	Central Peace-Notley		✓	✓				✓
56	Chestermere-Strathmore		✓	✓	✓	✓		✓
57	Cypress-Medicine Hat		✓	✓	✓			✓
58	Drayton Valley-Devon		✓	✓	✓			✓
59	Drumheller-Stettler	✓	✓	✓	✓			✓
60	Fort McMurray-Lac La Biche		✓	✓				✓
61	Fort McMurray-Wood Buffalo		✓	✓				✓
62	Fort Saskatchewan-Vegreville	✓	✓	✓	✓			✓
63	Grande Prairie		✓	✓	✓			✓
64	Grande Prairie-Wapiti		✓	✓	✓			✓
65	Highwood		✓	✓				✓
66	Innisfail-Sylvan Lake		✓	✓	✓			✓
67	Lac Ste. Anne-Parkland	✓		✓	✓			✓
68	Lacombe-Ponoka		✓	✓				✓
69	Leduc-Beaumont	✓	✓	✓	✓			✓
70	Lesser Slave Lake		✓	✓				✓
71	Lethbridge-East		✓	✓				✓
72	Lethbridge-West		✓	✓	✓			✓
73	Livingstone-Macleod		✓	✓	✓			✓
74	Maskwacis-Wetaskiwin		✓	✓				✓
75	Morinville-St. Albert		✓	✓	✓			✓
76	Olds-Didsbury-Three Hills		✓	✓	✓			✓
77	Peace River		✓	✓				✓
78	Red Deer-North		✓	✓	✓			✓
79	Red Deer-South		✓	✓	✓			✓
80	Rimbey-Rocky Mountain House-Sundre		✓	✓				✓
81	Sherwood Park		✓	✓	✓			✓
82	Spruce Grove-Stony Plain		✓	✓	✓			✓
83	St. Albert		✓	✓	✓			✓
84	Strathcona-Sherwood Park		✓	✓	✓			✓
85	Taber-Warner		✓	✓				✓
86	Vermilion-Lloydminster-Wainwright		✓	✓	✓	✓		✓
87	West Yellowhead		✓	✓				✓
Total		6	86	86	70	3	4	87

APPENDIX G

Old-Boundary and New-Boundary Constituency Association 2018 Quarterly Contributions

Political Party	Old or New Boundary		Q1	Q2	Q3	Q4	Total
AAP	Old		N/A	N/A	N/A	N/A	N/A
AAP	New		N/A	N/A	N/A	\$ 1,599	\$ 1,599
	Sub-total		N/A	N/A	N/A	\$ 1,599	\$ 1,599
LIB	Old	\$	275	\$ -	\$ 1,212	\$ 116	\$ 1,603
LIB	New		N/A	\$ -	\$ 100	\$ 29,120	\$ 29,220
	Sub-total	\$	275	\$ -	\$ 1,312	\$ 29,236	\$ 30,823
NDP	Old	\$	-	\$ -	\$ -	\$ -	\$ -
NDP	New		N/A	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$	-	\$ -	\$ -	\$ -	\$ -
AP	Old	\$	7,225	\$ 3,992	\$ 315	\$ 225	\$ 11,757
AP	New	\$	20	\$ 20,817	\$ 19,596	\$ 203,962	\$ 244,395
	Sub-total	\$	7,245	\$ 24,809	\$ 19,911	\$ 204,187	\$ 256,152
FCP	Old		N/A	N/A	N/A	N/A	N/A
FCP	New		N/A	\$ -	\$ -	\$ 12,350	\$ 12,350
	Sub-total		N/A	\$ -	\$ -	\$ 12,350	\$ 12,350
GPA	Old	\$	124	\$ 1,000	\$ 200	\$ 275	\$ 1,599
GPA	New		N/A	\$ -	\$ -	\$ 2,300	\$ 2,300
	Sub-total	\$	124	\$ 1,000	\$ 200	\$ 2,575	\$ 3,899
PAPA	Old	\$	-	\$ -	\$ -	\$ -	\$ -
PAPA	New		N/A	N/A	N/A	N/A	N/A
	Sub-total	\$	-	\$ -	\$ -	\$ -	\$ -
UCP	Old	\$	115,267	\$ 134,618	\$ 23,964	\$ 191,752	\$ 465,601
UCP	New		N/A	\$ 15,822	\$ 99,603	\$ 924,015	\$ 1,039,439
	Sub-total	\$	115,267	\$ 150,440	\$ 123,567	\$ 1,115,767	\$ 1,505,040
WRP	Old	\$	-	\$ 1,800	\$ -	\$ -	\$ 1,800
WRP	New		N/A	N/A	N/A	N/A	N/A
	Sub-total	\$	-	\$ 1,800	\$ -	\$ -	\$ 1,800
	Total	\$	122,911	\$ 178,049	\$ 144,990	\$ 1,365,714	\$ 1,811,663

N/A in any quarter indicates there were no registered constituency associations in the quarter.

APPENDIX H

Old-Boundary and New-Boundary Constituency Association 2018 Contributions Under-Over \$250

Political Party	Old or New Boundary	Contributions to \$250	Contributions over \$250	Contributions Total (\$)	Count (#)	Average (\$)
AAP	Old	N/A	N/A	N/A	N/A	N/A
AAP	New	\$ 599	\$ 1,000	\$ 1,599	9	\$ 178
	Sub-total	\$ 599	\$ 1,000	\$ 1,599	9	\$ 178
LIB	Old	\$ 1,048	\$ 555	\$ 1,603	22	\$ 73
LIB	New	\$ 2,720	\$ 26,500	\$ 29,220	37	\$ 790
	Sub-total	\$ 3,768	\$ 27,055	\$ 30,823	59	\$ 522
NDP	Old	\$ -	\$ -	\$ -	-	\$ -
NDP	New	\$ -	\$ -	\$ -	-	\$ -
	Sub-total	\$ -	\$ -	\$ -	-	\$ -
AP	Old	\$ 6,805	\$ 4,953	\$ 11,757	144	\$ 82
AP	New	\$ 53,306	\$ 191,089	\$ 244,395	800	\$ 305
	Sub-total	\$ 60,111	\$ 196,042	\$ 256,152	944	\$ 271
FCP	Old	N/A	N/A	N/A	N/A	N/A
FCP	New	\$ -	\$ 12,350	\$ 12,350	4	\$ 3,088
	Sub-total	\$ -	\$ 12,350	\$ 12,350	4	\$ 3,088
GPA	Old	\$ 599	\$ 1,000	\$ 1,599	6	\$ 267
GPA	New	\$ -	\$ 2,300	\$ 2,300	3	\$ 767
	Sub-total	\$ 599	\$ 3,300	\$ 3,899	9	\$ 433
PAPA	Old	\$ -	\$ -	\$ -	-	\$ -
PAPA	New	N/A	N/A	N/A	N/A	N/A
	Sub-total	\$ -	\$ -	\$ -	-	\$ -
UCP	Old	\$ 166,344	\$ 299,257	\$ 465,601	2,369	\$ 197
UCP	New	\$ 252,493	\$ 786,946	\$ 1,039,439	3,005	\$ 346
	Sub-total	\$ 418,837	\$ 1,086,203	\$ 1,505,040	5,374	\$ 280
WRP	Old	\$ -	\$ 1,800	\$ 1,800	1	\$ 1,800
WRP	New	N/A	N/A	N/A	N/A	N/A
	Sub-total	\$ -	\$ 1,800	\$ 1,800	1	\$ 1,800
	Total	\$ 483,914	\$ 1,327,750	\$ 1,811,663	6,400	\$ 283

N/A indicates there were no registered constituency associations in the year.

APPENDIX I

Constituency Association Contributions History 2011-2018

	2011	2012	2013	2014	2015	2016	2017	2018	Total
AAP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,599	\$ 1,599
LIB*	\$ -	\$ -	\$ -	\$ 27,569	\$ 31,600	\$ 15,122	\$ 8,219	\$ 30,823	\$ 113,333
NDP*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AP	\$ 66,961	\$ 67,394	\$ -	\$ 2,103	\$ 52,124	\$ 2,363	\$ 28,103	\$ 256,152	\$ 475,200
CPA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FCP**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,350	\$ 12,350
GPA	N/A	N/A	N/A	N/A	\$ -	\$ 3,325	\$ 4,464	\$ 3,899	\$ 11,688
PAPA**	\$ -	\$ -	\$ -	\$ 1,849	\$ 600	\$ 365	\$ 300	\$ -	\$ 3,114
PC	\$ 1,363,258	\$ 1,202,474	\$ 1,204,491	\$ 1,091,607	\$ 585,242	\$ 120,606	\$ 27,378	\$ -	\$ 5,595,056
REF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
UCP	N/A	N/A	N/A	N/A	N/A	N/A	\$ 99,242	\$ 1,505,040	\$ 1,604,282
WRP	\$ 795,484	\$ 781,666	\$ 360,204	\$ 456,110	\$ 212,600	\$ 288,082	\$ 163,291	\$ 1,800	\$ 3,059,237
Total	\$ 2,225,703	\$ 2,051,534	\$ 1,564,695	\$ 1,579,238	\$ 882,166	\$ 429,863	\$ 330,997	\$ 1,811,663	\$ 10,875,859

N/A indicates the party was not registered and/or the party had no registered constituency associations.

*Nil for LIB (up to 2013), and for NDP (all years), is due to the parties' policies not to allow CAs to accept contributions.

**Nil for FCP (formerly AFP) and PAPA indicates no contributions were accepted by CAs.

APPENDIX J

Old-Boundary and New-Boundary Constituency Association 2018 Revenues and Expenses

Political Party	Old or New Boundary	Revenues			(Expenses)			Surplus (Deficit)
		Total Contributions	Other Revenue	Transfers Received	Operating Expenses	Other Expenses	Transfers Issued	
AAP	Old	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AAP	New	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,599
	Total	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,599
LIB	Old	\$ 1,603	\$ 28,309	\$ 16,832	\$ 13,207	\$ -	\$ 137,862	\$ (104,325)
LIB	New	\$ 29,220	\$ 1,116	\$ 124,441	\$ 7,088	\$ -	\$ -	\$ 147,689
	Total	\$ 30,823	\$ 29,425	\$ 141,273	\$ 20,295	\$ -	\$ 137,862	\$ 43,364
NDP	Old	\$ -	\$ 18,057	\$ 950,282	\$ 234,325	\$ -	\$ 1,615,627	\$ (881,613)
NDP	New	\$ -	\$ 1,045	\$ 1,874,611	\$ 41,158	\$ -	\$ 19,800	\$ 1,814,698
	Total	\$ -	\$ 19,102	\$ 2,824,893	\$ 275,483	\$ -	\$ 1,635,427	\$ 933,085
AP	Old	\$ 11,757	\$ 10,696	\$ 1,620	\$ 13,584	\$ 213	\$ 75,919	\$ (65,643)
AP	New	\$ 244,395	\$ 49,783	\$ 107,289	\$ 78,742	\$ 25,602	\$ 3,886	\$ 293,237
	Total	\$ 256,152	\$ 60,479	\$ 108,909	\$ 92,326	\$ 25,815	\$ 79,805	\$ 227,594
FCP	Old	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FCP	New	\$ 12,350	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ 12,350
	Total	\$ 12,350	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ 12,350
GPA	Old	\$ 1,599	\$ 3	\$ 26	\$ 316	\$ -	\$ 8,889	\$ (7,577)
GPA	New	\$ 2,300	\$ -	\$ 8,114	\$ 268	\$ -	\$ -	\$ 10,146
	Total	\$ 3,899	\$ 3	\$ 8,140	\$ 584	\$ -	\$ 8,889	\$ 2,569
PAPA	Old	\$ -	\$ 70	\$ -	\$ 949	\$ -	\$ 1,265	\$ (2,144)
PAPA	New	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	\$ -	\$ 70	\$ -	\$ 949	\$ -	\$ 1,265	\$ (2,144)
UCP	Old	\$ 465,601	\$ 202,168	\$ 97,007	\$ 319,819	\$ 4,120	\$ 517,119	\$ (76,282)
UCP	New	\$ 1,039,439	\$ 214,174	\$ 655,441	\$ 282,337	\$ 44,033	\$ 46,033	\$ 1,536,651
	Total	\$ 1,505,040	\$ 416,342	\$ 752,448	\$ 602,156	\$ 48,153	\$ 563,152	\$ 1,460,369
WRP	Old	\$ 1,800	\$ 380	\$ 328	\$ 190,450	\$ -	\$ 83,423	\$ (271,365)
WRP	New	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	\$ 1,800	\$ 380	\$ 328	\$ 190,450	\$ -	\$ 83,423	\$ (271,365)

N/A indicates there were no registered constituency associations in the year.

APPENDIX K

Old-Boundary and New-Boundary Constituency Association 2018 Net Assets (Liabilities)

Political Party	Old or New Boundary	Assets			(Liabilities)			Net Assets (Liabilities)
		Cash	Receivables	Other	Loans	Payables	Other	
AAP	Old	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AAP	New	\$ 249	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ 1,599
	Total	\$ 249	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ 1,599
LIB	Old	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIB	New	\$ 131,837	\$ 5,500	\$ 10,878	\$ -	\$ 525	\$ -	\$ 147,690
	Total	\$ 131,837	\$ 5,500	\$ 10,878	\$ -	\$ 525	\$ -	\$ 147,690
NDP	Old	\$ 93,319	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ 93,376
NDP	New	\$ 1,774,735	\$ -	\$ 41,432	\$ -	\$ 1,470	\$ -	\$ 1,814,697
	Total	\$ 1,868,054	\$ -	\$ 41,489	\$ -	\$ 1,470	\$ -	\$ 1,908,073
AP	Old	\$ 1,555	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1,556
AP	New	\$ 282,993	\$ 38,507	\$ 1,770	\$ -	\$ 16,334	\$ 13,699	\$ 293,237
	Total	\$ 284,548	\$ 38,507	\$ 1,771	\$ -	\$ 16,334	\$ 13,699	\$ 294,793
FCP	Old	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FCP	New	\$ 12,400	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 12,350
	Total	\$ 12,400	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 12,350
GPA	Old	\$ 374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374
GPA	New	\$ 10,145	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 10,146
	Total	\$ 10,519	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 10,520
PAPA	Old	\$ 1,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,709
PAPA	New	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	\$ 1,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,709
UCP	Old	\$ 8,037	\$ 7,902	\$ 2	\$ -	\$ 2,430	\$ -	\$ 13,511
UCP	New	\$ 1,356,816	\$ 228,624	\$ 15,137	\$ 1,140	\$ 53,287	\$ 9,498	\$ 1,536,652
	Total	\$ 1,364,853	\$ 236,526	\$ 15,139	\$ 1,140	\$ 55,717	\$ 9,498	\$ 1,550,163
WRP	Old	\$ 23,183	\$ -	\$ 29,000	\$ -	\$ 39,547	\$ -	\$ 12,636
WRP	New	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Total	\$ 23,183	\$ -	\$ 29,000	\$ -	\$ 39,547	\$ -	\$ 12,636

N/A indicates there were no registered constituency associations in the year.

APPENDIX L

Fort McMurray-Conklin and Innisfail-Sylvan Lake *Nomination Contestant and Contest Details*

ED	Nomination Contestant Chief Financial Officer	Party	Contestant Registration	Official Call of Contest	Contestant Selection	Contestant Filing Deadline*
Fort McMurray-Conklin	Brian Deheer Lorne Moen	GPA	Jun 5 2018	Jun 3 2018	Jun 7 2018	Oct 9 2018
	Said (Sid) Fayad Gordon Adams	AP	Jun 14 2018	Jun 14 2018	Jun 14 2018	Oct 15 2018
	Laila Goodridge Gary Exner	UCP	Mar 14 2018	Apr 3 2018	May 1 2018	Sep 4 2018
	Wilbert Hoflin Shelley Morrison	UCP	Apr 6 2018	Apr 3 2018	May 1 2018	Sep 4 2018
	Elizabeth Keating Carl Keating	UCP	Mar 25 2018	Apr 3 2018	May 1 2018	Sep 4 2018
	Robin Le Fevre Aleksandar Samardzija	LIB	Jun 15 2018	Jun 14 2018	Jun 15 2018	Oct 15 2018
	Phil Meagher Teena Francis	UCP	Mar 6 2018	Apr 3 2018	May 1 2018	Sep 4 2018
	Jane Stroud Peter Fortna	NDP	Apr 16 2018	Apr 12 2018	May 10 2018	Sep 10 2018
	Joan Barnes Scott Barnes	UCP	Feb 6 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Abigail Douglass Gordon Adams	AP	May 24 2018	May 24 2018	May 24 2018	Sep 24 2018
Innisfail-Sylvan Lake	Devin Dreeschen Don Oszli	UCP	Feb 7 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Nicolaas (Nick) Jansen Aleksandar Samardzija	LIB	Jun 15 2018	Jun 15 2018	Jun 15 2018	Oct 15 2018
	Gayle Langford Korinn LePage	UCP	Feb 15 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Joel Loh Mike Jamieson	UCP	Apr 4 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Nicole Mooney Will Gammon	NDP	Apr 29 2018	Apr 25 2018	May 25 2018	Sep 25 2018
	Christine Moore Jack Panteluk	UCP	Mar 5 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Marco Reid Norman Poole	GPA	Jun 5 2018	Jun 15 2018	Jun 15 2018	Oct 15 2018
	Victor Sloboda Michael Hilman	UCP	Mar 1 2018	Apr 3 2018	May 2 2018	Sep 4 2018
	Randy Thorsteinson Patricia Argent	REF	Feb 7 2018	Feb 2 2018	Feb 7 2018	Jun 7 2018
	Mike Walsh Heather Parcels	UCP	Feb 5 2018	Apr 3 2018	May 2 2018	Sep 4 2018

*Filing deadline is four months after the contestant selection date. If the deadline falls on a weekend or holiday, it is extended to the first business day following.

APPENDIX M

Fort McMurray-Conklin and Innisfail-Sylvan Lake *Candidate* Details

ED	Candidate Chief Financial Officer	Party	Candidate Registration (Endorsement Date)
Fort McMurray-Conklin	Brian Deheer	GPA	Jun 11 2018
	Lorne Moen		
	Said (Sid) Fayad	AP	Jun 15 2018
	Gordon Adams		
	Laila Goodridge	UCP	May 10 2018
	Wilbert Hoflin		
	Robin Le Fevre	LIB	Jun 19 2018
	Aleksandar Samardzija		
Innisfail-Sylvan Lake	Jane Stroud	NDP	May 18 2018
	Peter Fortna		
	Abigail Douglass	AP	Jun 4 2018
	Gordon Adams		
	Devin Dreesen	UCP	May 10 2018
	Don Oszli		
	David Inscho	IND	Jun 25 2018
	Brad Javorsky		
	Nicolaas (Nick) Jansen	LIB	Jun 19 2018
	Aleksandar Samardzija		
	Nicole Mooney	NDP	May 28 2018
	William (Will) Gammon		
	Marco Reid	GPA	Jun 15 2018
Norman Poole			
Randy Thorsteinson	REF	Feb 13 2018	
Patricia Argent			

APPENDIX N

Third Party Advertiser *Initial Registrations* April 1, 2018 to March 31, 2019

Third Party Advertiser	Election TPA Registration	Political TPA Registration
Alberta Federation of Labour Inc.	May 14 2018	Existing
Alberta Fights Back	Jan 15 2019	Jan 15 2019
Alberta Proud	Oct 29 2018	Oct 29 2018
Alberta Roadbuilders and Heavy Construction Association	Jan 28 2019	-
Alberta Votes Ltd.*	-	Jun 27 2018
Association of Canadians for Sustainable Medicare	Jul 26 2018	Jul 26 2018
Calgary Climate Hub	Mar 26 2019	-
Canadian Association of Physicians for the Environment - Alberta Committee	Mar 22 2019	-
Canadian Union of Public Employees - Alberta Division	Jun 4 2018	Jun 4 2018
EQUUS REA LTD.	Dec 5 2018	Dec 5 2018
Firefighters for Alberta	Nov 30 2018	-
Friends of Medicare	Mar 20 2019	Aug 20 2018
Health Sciences Association of Alberta	-	Apr 26 2018
Highway Maintenance Contractors	Feb 4 2019	-
Jacqui Vanderfluit	Dec 21 2018	Dec 21 2018
Kenneth Gregory	Feb 27 2019	-
Merit Contractors Association	Nov 7 2018	Existing
Progress Alberta	Nov 30 2018	Existing
Project Alberta	Nov 30 2018	Existing
Protect Alberta Kids from Big Tobacco	Jun 20 2018	-
Public Interest Alberta Society	Nov 30 2018	Existing
Restaurants Canada	Nov 5 2018	-
Shaping Alberta's Future	Nov 9 2018	Jul 20 2018
The Alberta Chambers of Commerce	Dec 10 2018	-
The Alberta Teachers' Association	Jan 11 2019	-
The Calgary Chamber of Commerce	Jan 21 2019	-
Total	24	10

*Alberta Votes Ltd. was de-registered in the same year. Refer to Appendix O.

APPENDIX Q

Political Third Party Advertiser 2018 Quarterly Contributions

P-TPA	Q1	Q2	Q3	Q4	Total
AA Fund	\$ 51,660	\$ 602,495	\$ 261,500	N/A	\$ 915,655
AB Advantage Fund	\$ -	\$ 250	N/A	N/A	\$ 250
AB Can't Wait	\$ 15,000	\$ -	N/A	N/A	\$ 15,000
AB Federation of Labour Inc.	\$ 2,211	\$ 183,686	\$ 59,795	\$ 369,825	\$ 615,517
AB Proud	N/A	N/A	N/A	\$ 10,000	\$ 10,000
AB Victory Fund	\$ -	\$ -	\$ -	\$ -	\$ -
AB Votes Ltd.	N/A	\$ -	\$ -	\$ -	\$ -
Assoc. of Canadians for Sustainable Medicare	N/A	N/A	\$ -	\$ -	\$ -
Balanced AB Fund Inc.	\$ -	\$ -	\$ -	\$ -	\$ -
Canadian Union of Public Employees - AB Division	N/A	\$ -	\$ -	\$ -	\$ -
EQUUS REA LTD.	N/A	N/A	N/A	\$ -	\$ -
Friends of Medicare	N/A	N/A	\$ -	\$ -	\$ -
Health Sciences Assoc. of AB	N/A	\$ 588,529	\$ 266,765	\$ 863,333	\$ 1,718,627
Int'l Brotherhood of Electrical Workers Local 424	\$ -	\$ -	\$ -	\$ -	\$ -
Jacqui Vanderfluit	N/A	N/A	N/A	\$ -	\$ -
Merit Contractors Assoc.	\$ -	\$ -	\$ -	\$ 262,500	\$ 262,500
Progress AB	\$ 983	\$ -	\$ 7,723	\$ 270	\$ 8,976
Project AB	\$ 295,000	\$ 45,000	\$ 45,000	\$ 145,000	\$ 530,000
Public Interest AB Society	\$ 81,900	\$ -	\$ 19,742	\$ -	\$ 101,642
Shaping AB's Future	N/A	N/A	\$ 392,608	\$ 806,909	\$ 1,199,517
The AB Fund	\$ -	\$ -	\$ -	N/A	\$ -
The Wilberforce Project	\$ -	\$ -	N/A	N/A	\$ -
United Liberty	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 446,754	\$ 1,419,960	\$ 1,053,133	\$ 2,457,837	\$ 5,377,684

N/A in any quarter indicates the third party was not registered in the quarter.

Third party advertiser names have been abbreviated to fit this schedule.

APPENDIX R

Leadership Contestant and Contest Details

Leadership Contestant	Political Party	Contestant Registration Date	Date of Official Call	Vote Date	Contestant Filing Deadline*
Cheryle Chagnon-Greyeyes David Crowe	GPA	Sep 6 2018	Jul 1 2018	Sep 22 2018	Jan 22 2019
Brian Deheer Donald Bollinger	GPA	Sep 6 2018	Jul 1 2018	Sep 22 2018	Jan 22 2019
Derek Fildebrandt Ronda Klemmensen	FCP	Oct 4 2018	Sep 25 2018	Oct 20 2018	Feb 20 2019
Murray Ruhl Graham Gagnon	PAPA	Aug 1 2018	Aug 1 2018	Aug 17 2018	Dec 17 2018

*Filing deadline was four months after the vote date. If the deadline fell on a weekend or holiday, it was extended to the first business day following.

APPENDIX S

Recommendations for Legislative Amendments

#	Current Provision	Proposed Revised Provision	Rationale
Overarching Amendments			
1.	New	1(1)(j.1) “political party” means an organization one of whose fundamental purposes is to participate in public affairs by endorsing one or more of its members as candidates and supporting their election, and who uses contributions to support that purpose.	Same definition as in proposed <i>Election Act</i> amendments, for consistency and accessibility. This definition is borrowed from the <i>Canada Elections Act</i> .
2.	1(1)(k) “polling day” means the day fixed pursuant to the <i>Election Act</i> or the <i>Alberta Senate Election Act</i> for voting at an election, as the case may be.	1(1)(k) “ polling day <u>Election Day</u> ” means the day fixed pursuant to the <i>Election Act</i> or the <i>Alberta Senate Election Act</i> for voting at an election, as the case may be.	Changing the term “polling day” to Election Day throughout the Act will update the language (a similar change is proposed for the <i>Election Act</i>). This will provide clarity and help to distinguish advance polling.
3.	Under the <i>Election Finances and Contributions Disclosure Act</i> (EFCDA) nomination contestants, leadership contestants and candidates who fail to file their financial reports by the statutory deadline are subject to a \$500 late filing fee. Under the <i>Election Act</i> , candidates are required to pay a \$500 deposit as part of filing nomination papers.	Remove the \$500 nomination fee under the <i>Election Act</i> . Require a \$500 deposit to register under the EFCDA as a nomination contestant, leadership contestant or candidate. This fee will be returned if the nomination contestant, leadership contestant or candidate files their campaign return on or before the statutory deadline.	Currently, the <i>Election Act</i> and EFCDA working together create the circumstance where a candidate who fails to file a financial report on time will lose both their nomination deposit (paid under the <i>Election Act</i>) and be subject to a \$500 late filing fee. In contrast, a (losing) nomination contestant or (losing) leadership contestant who fails to file a financial report will only be subject to a late filing fee of \$500. Charging a refundable deposit at the point of EFCDA registration means that all “late filers” will be treated consistently while retaining the incentive to comply with the financial reporting requirements under the EFCDA.

#	Current Provision	Proposed Revised Provision	Rationale
	... continued	... continued	
	<p>(4) A guarantee made or the providing of collateral security under subsection (1) by a person in a year is a contribution for the purposes of section 17 for that year but is not a contribution for the purposes of section 33 of this Act or section 24 of the <i>Alberta Personal Income Tax Act</i> at the time of making the guarantee or providing the collateral security.</p>		
	<p>(5) A payment made by the guarantor is not a contribution for the purposes of section 17 but is a contribution for the purposes of section 33 and may be considered a contribution in respect of section 24 of the <i>Alberta Personal Income Tax Act</i> at the time of the payment.</p>		
	<p>(6) A registered candidate may sign or otherwise guarantee or provide collateral security for any loan, monetary obligation or indebtedness on behalf of or in the interest of the registered party for which the registered candidate is the official candidate for amounts that in the aggregate do not exceed \$25 000 as adjusted in accordance with section 41.5, and a guarantee or collateral security provided under this subsection or a payment made by the registered candidate when acting on the guarantee or collateral security is not a contribution.</p>	<p>(6) A registered candidate may sign or otherwise guarantee or provide collateral security for any loan, monetary obligation or indebtedness on behalf of or in the interest of the registered party for which the registered candidate is the official candidate for amounts that in the aggregate do not exceed \$25 000 as adjusted in accordance with section 41.5, and a guarantee or collateral security provided under this subsection or a payment made by the registered candidate when acting on the guarantee or collateral security is not a contribution <u>notwithstanding</u> subsections (3) – (5).</p>	

#	Current Provision	Proposed Revised Provision	Rationale
24.	<p>44.1(1)(d) “election advertising” means, subject to subsection (1.1), the transmission to the public by any means during an election advertising period of an advertising message that promotes or opposes a registered party or the election of a registered candidate, including an advertising message that takes a position on an issue with which a registered party or registered candidate is associated, and for greater certainty does not include</p> <p>i) the transmission to the public of an editorial, a debate, a speech, an interview, a column, a letter, a commentary or news,</p> <p>ii) the distribution of a book, or the promotion of the sale of a book, for no less than its commercial value, if the book was planned to be made available to the public regardless of whether there was to be an election,</p> <p>iii) the transmission of a document or the communication directly by a corporation or a group to its members, employees or shareholders, as the case may be,</p> <p>iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group,</p> <p>v) the making of telephone calls to electors only to encourage them to vote, or</p> <p>vi) advertising by the Government in any form;</p>	<p>Remove “corporation or group” from the fourth exception within the definitions of “election advertising” (section 44.1(1)(d)) and “political advertising” (section 44.1(1)(g)).</p>	<p>The Chief Electoral Officer is interpreting “but for greater certainty does not include” (iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group, as exempting nearly all Internet advertising from any regulation by the EFCDA.</p> <p>Only “commercial” transmissions on the Internet – advertising messages that cost money to transmit will be included in the definitions. Every other jurisdiction in Canada with non-commercial Internet exemption applies that exemption only to individuals. Deleting “corporation or group” will also enhance transparency and level the field of political discourse. It will restore the exemption to individuals, whose freedom of speech as a third party was protected by the Supreme Court of Canada recently in <i>BC Freedom of Information and Privacy Association v. British Columbia (Attorney General)</i> 2017 SCC 6.</p>
25.	<p>44.941(1)(h) “senatorial selection advertising period” means</p> <p>i) in the case of an election under this Act to be held in conjunction with a general election under the <i>Election Act</i> or a stand-alone order, the period commencing at the beginning of the campaign period for that election and ending on polling day, and ...</p>	<p>i) in the case of an election under this Act to be held in conjunction with a general election under the <i>Election Act</i> or a stand-alone order <u>under the <i>Alberta Senate Election Act</i></u>, the period</p> <p>ii) commencing at the beginning of the campaign period for that election and ending on polling day, and ...</p>	<p>44.941(1)(h)(i) should make reference to section 5(1) of the <i>Alberta Senate Election Act</i> with respect to the “stand alone order”. This will enhance the clarity of this new section.</p>

#	Current Provision	Proposed Revised Provision	Rationale
26.	<p>44.941(1) In this Part, (e) “senatorial selection advertising” means, subject to subsection (3), the transmission to the public by any means during the senatorial selection advertising period of an advertising message that promotes or opposes the election of a registered candidate for senatorial selection, and for greater certainty does not include</p> <p>i) the transmission to the public of an editorial, a debate, a speech, an interview, a column, a letter, a commentary or news,</p> <p>ii) the distribution of a book, or the promotion of the sale of a book, for no less than its commercial value, if the book was planned to be made available to the public regardless of whether there was to be an election,</p> <p>iii) the transmission of a document or the communication directly by a corporation or a group to its members, employees or shareholders, as the case may be,</p> <p>iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group,</p> <p>v) the making of telephone calls to electors only to encourage them to vote, or</p> <p>vi) advertising by the Government in any form;</p>	<p>Remove “corporation or group” from the fourth exception within the definition of “senatorial selection advertising as follows:</p> <p>iv) the transmission by a person, corporation or group, on a non-commercial basis on the Internet, of the political views of that person, corporation or group,</p>	



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