

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT****POLITICAL PARTY
CAMPAIGN PERIOD FINANCIAL STATEMENT****FINAL**Period from 06 / 14 / 2018 to 09 / 12 / 2018
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY

Alberta Liberal Party**SUMMARY OF CAMPAIGN PERIOD REVENUE**

RECEIPTED CONTRIBUTIONS	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ -	\$ -	\$ -
② Contributions of \$250.01 and greater	-	-	-
③ TOTAL (lines 1 and 2)	\$ -	\$ -	\$ -
OTHER REVENUE			
④ Fund-raising functions			\$ -
⑤ Transfers received			-
⑥ Other income			-
⑦ TOTAL (lines 4 through 6)			\$ -
PRE-PAID ELECTION EXPENSES / MATERIALS			
⑧ Paid by constituency association(s) on behalf of party			\$ -
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7 and 8)			\$ 0.00

SUMMARY OF CAMPAIGN PERIOD EXPENSES

	<u>Totals</u>
ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)	
⑩ Election expenses incurred by party	\$ 859.00
⑪ Election expenses pre-paid by party	-
⑫ Election expenses paid by constituency association(s) on behalf of party	-
⑬ TOTAL (lines 10, 11 and 12)	\$ 859.00
⑭ Election expenses incurred by party <u>for specific candidate(s)</u>	\$ 4,479.00
EXPENSES (NOT SUBJECT TO SPENDING LIMIT)	
⑮ Other expenses	\$ -
⑯ Transfers issued	1,000.00
⑰ TOTAL (lines 15 and 16)	\$ 1,000.00
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 6,338.00

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 0.00
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ 6,338.00
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ (6,338.00)



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT
POLITICAL PARTY CAMPAIGN PERIOD FINANCIAL STATEMENT
WORKING PAPER

Period From 06 / 14 / 2018 to 09 / 12 / 2018
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY

Alberta Liberal Party

SUMMARY OF CAMPAIGN PERIOD REVENUE

	<u>Valued</u>			<u>Money</u>			<u>Totals</u>		
	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>	<u>Orig.</u>	<u>Adjust</u>	<u>Final</u>
RECEIPTED CONTRIBUTIONS									
① Contributions of \$250.00 or less			-			-			-
② Contributions of \$250.01 and greater			-			-			-
③ TOTAL (lines 4 and 5)		0.00	-		0.00	-		0.00	-
OTHER REVENUE									
④ Fund-raising functions									-
⑤ Transfers received									-
⑥ Other income									-
⑦ TOTAL (lines 7, 8 and 9)								0.00	-
PRE-PAID ELECTION EXPENSES / MATERIALS									
⑧ Paid by constituency association(s) on behalf of candidate									-
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7, and 9)								0.00	0.00

SUMMARY OF CAMPAIGN PERIOD EXPENSES

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)			
⑩ Election expenses incurred by party	859.00		859.00
⑪ Election expenses pre-paid by party			-
⑫ Election expenses paid by constituency association(s) on behalf of party			-
⑬ TOTAL (lines 10, 11 and 12)	859.00	0.00	859.00
⑭ Election expenses incurred by a party for specific candidate(s)	4,479.00		4,479.00
EXPENSES (NOT SUBJECT TO SPENDING LIMIT)			
⑮ Other expenses			-
⑯ Transfers issued	1,000.00		1,000.00
⑰ TOTAL	1,000.00	0.00	1,000.00
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 18 and 22)	6,338.00	0.00	6,338.00

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	<u>Orig.</u>	<u>Adjust.</u>	<u>Final</u>
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 14)	-		-
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 23)	6,338.00		6,338.00
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 24 less line 25)	(6,338.00)	0.00	(6,338.00)

Comments from Elections Alberta:



The political party did not file an audited campaign period financial statement by the January 14, 2019 filing deadline as required by section 43 of the *Election Finances and Contributions Disclosure Act* (EFCDA).

The financial statement was received on January 23, 2019 followed by the auditor's report on February 13, 2019.



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

POLITICAL PARTY

CAMPAIGN PERIOD FINANCIAL STATEMENT

FORM PA-CFS-01 Page 1 of 2

Period from 06 14 2018 to 09 12 2018 SEE NOTE
mm / dd / yyyy mm / dd / yyyy AT BOTTOMRECEIVED
JAN 23 2019
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NAME OF REGISTERED POLITICAL PARTY

ALBERTA LIBERAL PARTY

SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS

	Valued	Money	Totals
① Contributions of \$250.00 or less	\$	\$	\$
② Contributions of \$250.01 and greater			
③ TOTAL (lines 1 and 2)	\$ 0	\$ 0	\$ 0

OTHER REVENUE

④ Fund-raising functions (attach Form PA-CFS-S01)	\$ 0
⑤ Transfers received (attach Form PA-CFS-S02)	0
⑥ Other income (attach Form PA-CFS-S03)	0
⑦ TOTAL (lines 4 through 6)	\$ 0

PRE-PAID ELECTION EXPENSES / MATERIALS

⑧ Paid by constituency association(s) on behalf of party Note 1	\$ 0
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7 and 8)	\$ 0

SUMMARY OF CAMPAIGN PERIOD EXPENSES

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)

	Totals
⑩ Election expenses incurred by party (attach Form PA-CFS-S05)	\$ 859.16
⑪ Election expenses pre-paid by party Note 2	
⑫ Election expenses paid by constituency association(s) on behalf of party Must equal line 8 above	
⑬ TOTAL (lines 10, 11 and 12) Note 3	\$ 859.16
⑭ Election expenses incurred by party for specific candidate(s) (attach Form PA-CFS-S05.1) Note 4	\$ 3985.78

EXPENSES (NOT SUBJECT TO SPENDING LIMIT)

⑮ Other expenses (attach Form PA-CFS-S06)	\$
⑯ Transfers issued (attach Form PA-CFS-S02)	1000
⑰ TOTAL (lines 15 and 16)	\$ 1000
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 5844.94

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	Totals
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 0
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ 5844.94
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ 5844.94



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

POLITICAL PARTY

CAMPAIGN PERIOD FINANCIAL STATEMENT

FORM PA-CFS-01 Page 2 of 2

Period from 06 14 2018 to 09 12 2018
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY

DOCUMENTS TO BE ATTACHED TO THIS FINANCIAL STATEMENT

Attached?

1. Elections Alberta copies of all official contribution receipts issued to contributors during reporting period ☐
2. Reconciliation of official contribution receipts to account for all receipts ordered, used, voided, spoiled and returned ☐
3. List of contributor name(s), address(es) and amount(s), for contributions over \$250 in aggregate (for public files) ☐
4. List of contributor name(s) and amount(s) only, for contributions over \$250 in aggregate (for web-posting) ☐
5. Excel file of all contribution data ☐
6. Audited financial statement and auditor's report if revenue or expenses exceed \$1,000 ☐
7. Forms:
 - Fund-raising Functions (PA-CFS-S01) ☐
 - Transfer Details (PA-CFS-S02) ☐
 - Other Income (PA-CFS-S03) ☒
 - Election Expenses Subject to Spending Limit (PA-CFS-S05) ☐
 - Election Expenses Incurred for Specific Candidate(s) (PA-CFS-S05.1) ☐
 - Expenses Not Subject to Spending Limit (PA-CFS-S06) ☐
8. Copies of election expense reports from constituency association annual financial statement(s) (CA-AFS-S05) ☐

NOTES FOR COMPLETION OF THIS FORM

1. LINES 8 & 12: Election expenses subject to the party's spending limit that were paid by constituency association(s) on behalf of the party must be carried forward to this financial statement to ensure they are counted toward the party's spending limit. Enter the total value of the pre-paid election expenses as revenue on Line 8 "Paid by constituency association(s)..." and enter the same amount as an expense on Line 12 "Election expenses pre-paid by constituency association(s)..." Attach copies of the applicable constituency association(s) election expense report form CA-AFS-S05, for support documentation.
2. LINE 11: Election expenses subject to the party's spending limit that were pre-paid by the party in the annual period and held as assets, must be expensed on this financial statement to ensure they are counted toward the party's spending limit.
3. LINE 13: The election expense spending limit for a political party in respect of a general election is \$2,000,000 (EFCDA section 41.2(1)), and in respect of a by-election in an electoral division is \$23,000 (EFCDA section 41.2(2)). Limits are adjusted in accordance with EFCDA section 41.5.
4. LINE 14: Election expenses subject to the candidate's spending limit that are incurred by the party for specific candidate(s), must be reported by the party on Line 14 "Election expenses incurred by party for specific candidate(s)". The total must be carried forward to the specific candidate's campaign return to count toward the candidate's spending limit.

ATTESTATION OF CHIEF FINANCIAL OFFICER AND PRINCIPAL OFFICER (PRESIDENT)

This is to certify that, to the best of my knowledge, this financial statement accurately and completely reflects all financial transactions relating to the campaign period by the above named registered political party.

Chief Financial Officer:

Aleksandar Samardzija
Printed Name01 17 2019
mm / dd / yyyy

Principal Officer (President):

Gwyneth Midgley
Printed Name01 17 2019
mm / dd / yyyy

Original signed by position holder(s)

FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA

Suite 100, 11510 Kingsway NW, Edmonton, AB T5G 2Y5 780.427.7191

NOTE: TO BE RECEIVED AT ELECTIONS ALBERTA BY 4:30 PM 6 MONTHS AFTER ELECTION DAY

OFFICE USE ONLY

ENTERED:

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT
PARTY ELECTION EXPENSES SUBJECT TO SPENDING LIMIT
SUMMARY REPORT



FORM PA-CFS-S05

Period from 06 14 2018 to 09 12 2018
mm / dd / yyyy mm / dd / yyyy

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NAME OF REGISTERED POLITICAL PARTY

Expense Type	Sub-Total	Schedule Attached?
① Advertising, posters, pamphlets, and promotional	\$	PA-CFS-S05-SS01 <input type="checkbox"/>
② Furniture and equipment rental	\$	PA-CFS-S05-SS02 <input type="checkbox"/>
③ Honoraria and salaries	\$	PA-CFS-S05-SS03 <input type="checkbox"/>
④ Office occupancy (rent, utilities), meeting space, telephone and office supplies	\$	PA-CFS-S05-SS04 <input type="checkbox"/>
⑤ Polling (opinion surveys, market research)	\$	PA-CFS-S05-SS05 <input type="checkbox"/>
⑥ Signs / structural support	\$	PA-CFS-S05-SS06 <input type="checkbox"/>
⑦ Other expenses	\$ <u>859.16</u>	PA-CFS-S05-SS07 <input checked="" type="checkbox"/>
(must agree with financial statement line 10) TOTAL		\$ <u>859.16</u>

NOTES

- The above election expenses incurred by the party during the campaign period are subject to spending limits prescribed by sections 41.1 and 41.2 of the EFCDA (see below for details).
- This schedule is an official component of the Political Party Campaign Return. All attestations as to the accuracy of the Political Party Campaign Return apply equally to this document.

EFCDA PART 5.1 MAXIMUM EXPENSE LIMITS (EXCERPT)

Election expenses

41.1(1) In this Part, "election expense", subject to this Part, means any expense incurred, or non-monetary contribution received,

(a) by a registered party, registered constituency association or registered candidate, to the extent that the real property, goods or services that the expense was incurred for, or that were received as a non-monetary contribution, are used to directly promote or oppose a registered party, its leader or a candidate during an election period;

(b) by a nomination contestant, to the extent that the real property, goods or services that the expense was incurred for, or that were received as a non-monetary contribution, are used to directly promote or oppose a nomination contestant during a nomination contest.

(2) For the purposes of this section, the use of goods in a 2nd or subsequent election is a non-monetary contribution.

(3) An election expense referred to in subsection (1) includes an expense incurred for, or a non-monetary contribution in relation to,

(a) the production of advertising or promotional material,

(b) the distribution, broadcast or publication of advertising or promotional material in any media or by any other means during the election period, including by the use of a capital asset,

(c) the payment of remuneration and expenses to or on behalf of a person for the person's services as a chief financial officer or in any other capacity,

(d) securing a meeting space, or

(e) the conduct of election surveys or other surveys or research during an election period.

(4) In this section, "expense incurred" means an expense that is incurred, whether it is paid or unpaid.

Election expense limits — registered parties

41.2(1) No registered party and no chief financial officer of a registered party shall incur election expenses in respect of a general election that exceed in the aggregate \$2 000 000 as adjusted under section 41.5.

(2) No registered party and no chief financial officer of a registered party shall incur election expenses in respect of a by-election for an electoral division that exceed in the aggregate \$23 000 as adjusted in accordance with section 41.5.

(3) The following expenses are not election expenses for the purposes of subsections (1) and (2):

(a) audit and professional fees necessary for compliance with this Act by the registered party;

(b) expenses incurred to hold a conference or convention of a registered party;

(c) expenses incurred by a registered party to operate a permanent office, including the salaries and wages paid to permanent staff members working in the office during the election period;

(d) reasonable incidental expenses incurred by or on behalf of volunteers.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Alberta Liberal Party Association,

We have audited the accompanying political party campaign period financial statement of the Alberta Liberal Party Association for the campaign period beginning June 14, 2018 and ending September 12, 2018. This financial statement has been prepared by management based on the financial reporting provisions of the Election Finances and Contributions Disclosure Act – Alberta.

Management's responsibility for the financial statement

Management is responsible for the preparation of this financial statement in accordance with the Election Finances and Contributions Disclosure Act – Alberta and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for qualified opinion

In common with many political party associations, the Alberta Liberal Party Association derives revenue from fundraising activities and contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the association, and we were unable to determine whether any adjustments might be necessary to the summary of campaign period revenue and campaign period surplus (deficit).

Qualified opinion

In our opinion, except for the effects of the matter described in the basis for qualified opinion paragraph, the political party annual financial statement for the campaign period beginning June 14, 2018 and ending September 12, 2018 are prepared, in all material respects, in accordance with the Election Finances and Contribution Disclosure Act – Alberta.

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FEB 13 2019

chief electoral office

Basis of Accounting and Restriction of Use

Without modifying our opinion, we draw attention to note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared to assist the Alberta Liberal Party Association to comply with the Election Finances and Contribution Disclosure Act – Alberta referred above. As a result, this financial statement may not be suitable for any other purpose.



Bergeron & Co Chartered Professional Accountants

Edmonton, Alberta
February 12, 2019