



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

UNITED CONSERVATIVE 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	\$ 22,716.15
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)	\$ 22,716.15
⑭ Election expenses incurred by party <u>for specific candidate(s)</u>	\$ -
EXPENSES (NOT SUBJECT TO SPENDING LIMIT)	
⑮ Other expenses	\$ -
⑯ Transfers issued	100,000.00
⑰ TOTAL (lines 15 and 16)	\$ 100,000.00
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 122,716.15

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 0.00
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ 122,716.15
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ -122,716.15



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

UNITED CONSERVATIVE 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	-

SUMMARY OF CAMPAIGN PERIOD EXPENSES

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)									
⑩ Election expenses incurred by party							22,716.15		22,716.15
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)							22,716.15	0.00	22,716.15
⑭ Election expenses incurred by a party for specific candidate(s)									-
EXPENSES (NOT SUBJECT TO SPENDING LIMIT)									
⑮ Other expenses									-
⑯ Transfers issued							100,000.00		100,000.00
⑰ TOTAL							100,000.00	0.00	100,000.00
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 18 and 22)							122,716.15	0.00	122,716.15

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)	122,716.15		122,716.15
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 24 less line 25)	(122,716.15)	0.00	(122,716.15)

Comments from Elections Alberta:

Two By-Elections in 2018 Innisfail-Sylvan Lake and Ft. McMurray Conklin combined.



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT
POLITICAL PARTY

CAMPAIGN PERIOD FINANCIAL STATEMENT

FORM PA-CFS-01 Page 1 of 2

Period from 06/15/2018 to 09/12/2018 SEE NOTE AT BOTTOM
mm / dd / yyyy mm / dd / yyyy

RECEIVED

JAN 14 2019

OFFICE USE ONLY
chief electoral office

NAME OF REGISTERED POLITICAL PARTY

United Conservative Party FtMurray-Conklin

SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS

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

OTHER REVENUE

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

PRE-PAID ELECTION EXPENSES / MATERIALS

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

SUMMARY OF CAMPAIGN PERIOD EXPENSES

ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)

	Totals
⑩ Election expenses incurred by party (attach Form PA-CFS-S05)	\$ <u>18,304.25</u>
⑪ Election expenses pre-paid by party Note 2	<u>0</u>
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	\$ <u>0</u>
⑭ Election expenses incurred by party for specific candidate(s) (attach Form PA-CFS-S05.1) Note 4	\$ <u>0</u>

EXPENSES (NOT SUBJECT TO SPENDING LIMIT)

⑮ Other expenses (attach Form PA-CFS-S06)	\$ <u>0</u>
⑯ Transfers issued (attach Form PA-CFS-S02)	<u>50,000</u>
⑰ TOTAL (lines 15 and 16)	\$ <u>0</u>
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ <u>68,304.25</u>

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	Totals
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ <u>0</u>
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ <u>68,304.25</u>
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ <u>(68,304.25)</u>



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

POLITICAL PARTY
CAMPAIGN PERIOD FINANCIAL STATEMENT

FORM PA-CFS-01 Page 2 of 2

Period from 06/15/2018 to 09/12/2018

NAME OF REGISTERED POLITICAL PARTY

United Conservative 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.
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:

Sheryl Cymbaliuk
Printed Name

Original signed by position holder

01 12 2019 SC
12 01 2019
mm / dd / yyyy

Principal Officer (President):

Erika Baroates
Printed Name

Original signed by position holder

01 13 2019
mm / dd / yyyy

FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA

OFFICE USE ONLY

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

ENTERED:

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



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

FORM PA-CFS-01 Page 1 of 2

Period from 06/19/2018 to 9/12/2018 SEE NOTE AT BOTTOM
mm / dd / yyyy mm / dd / yyyy

RECEIVED
JAN 14 2019
OFFICE USE ONLY
chief electoral officer

NAME OF REGISTERED POLITICAL PARTY

United Conservative Party

SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS	Valued	Money	Totals
① Contributions of \$250.00 or less	\$ 0	\$ 0	\$ 0
② Contributions of \$250.01 and greater	0	0	0
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)	\$ 4,411.90
⑪ Election expenses pre-paid by party Note 2	0
⑫ Election expenses paid by constituency association(s) on behalf of party Must equal line 8 above	0
⑬ TOTAL (lines 10, 11 and 12) Note 3	\$ 0
⑭ Election expenses incurred by party for specific candidate(s) (attach Form PA-CFS-S05.1) Note 4	\$ 0
EXPENSES (NOT SUBJECT TO SPENDING LIMIT)	
⑮ Other expenses (attach Form PA-CFS-S06)	\$ 0
⑯ Transfers issued (attach Form PA-CFS-S02)	50,000
⑰ TOTAL (lines 15 and 16)	\$ 50,000
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 54,411.90

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	Totals
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 0
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ 54,411.90
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ <54,411.90



ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT

POLITICAL PARTY

CAMPAIGN PERIOD FINANCIAL STATEMENT

FORM PA-CFS-01 Page 2 of 2

Period from 06/19/2018 to 09/12/2018

NAME OF REGISTERED POLITICAL PARTY

United Conservative 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.
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)).
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)".

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:

Sheryl Cymbaluk
Printed Name

Original signed by position holder

01 12 2019
mm / dd / yyyy

Principal Officer (President):

Erika Barabotes
Printed Name

Original signed by position holder

01 13 2019
mm / dd / yyyy

FORWARD SIGNED ORIGINAL TO ELECTIONS ALBERTA

OFFICE USE ONLY

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

ENTERED:

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



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Independent Auditor's Report

To the Members of the United Conservative Party

We have audited the Fort McMurray-Conklin by-election campaign period financial statement of the United Conservative Party for the by-election campaign period from June 14, 2018 to September 12, 2018. This financial statement has been prepared by management based on the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are 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 auditors' judgment, 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 auditors consider 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 audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organization, the entity derives most of its revenues from contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to accounting for amounts recorded in the recorded of the entity and we were not able to determine whether any adjustments might be necessary to contributions and campaign period deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the by-election campaign period financial statement for the United Conservative Party for the Fort McMurray-Conklin by-election campaign period from June 14, 2018 to September 12, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*.

Basis of Accounting

Without modifying our opinion, we draw attention to the fact that this financial statement is prepared to assist the United Conservative Party to comply with the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*. As a result, this financial statements may not be suitable for any other purpose.

Crowe Mackay LLP

Calgary, Canada
January 14, 2019

Chartered Professional Accountants



Crowe MacKay LLP

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Independent Auditor's Report

To the Members of the United Conservative Party

We have audited the Innisfail-Sylvan Lake by-election campaign period financial statement of the United Conservative Party for the by-election campaign period from June 14, 2018 to September 12, 2018. This financial statement has been prepared by management based on the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are 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 auditors' judgment, 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 auditors consider 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 audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organization, the entity derives most of its revenues from contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to accounting for amounts recorded in the recorded of the entity and we were not able to determine whether any adjustments might be necessary to contributions and campaign period deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the by-election campaign period financial statement for the United Conservative Party for the Innisfail-Sylvan Lake by-election campaign period from June 14, 2018 to September 12, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*.

Basis of Accounting

Without modifying our opinion, we draw attention to the fact that this financial statement is prepared to assist the United Conservative Party to comply with the financial reporting provisions of the *Election Finances and Contributions Disclosures Act*. As a result, this financial statements may not be suitable for any other purpose.

Crowe Mackay LLP

Calgary, Canada
January 14, 2019

Chartered Professional Accountants
