



POLITICAL PARTY - CAMPAIGN PERIOD FINANCIAL STATEMENT

FINAL

Period from 02 / 01 / 2019 to 06 / 16 / 2019
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY

Green Party of Alberta (GPA)

SUMMARY OF CAMPAIGN PERIOD REVENUE

RECEIPTED CONTRIBUTIONS	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions up to \$250	\$ -	\$ 5,548.00	\$ 5,548.00
② Contributions over \$250	-	6,854.72	6,854.72
③ SUBTOTAL (lines 1 and 2)	-	12,402.72	12,402.72
OTHER REVENUE			
④ Fund-raising functions			-
⑤ Transfers received			876.74
⑥ Other income			7,279.94
⑦ SUBTOTAL (lines 4, 5 and 6)			8,156.68
ELECTION EXPENSES PAID BY OTHERS			
⑧ Election expenses incurred by its Constituency Associations on behalf of the Party			-
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7 and 8)			\$ 20,559.40

SUMMARY OF CAMPAIGN PERIOD EXPENSES

	<u>Totals</u>
ELECTION EXPENSES SUBJECT TO SPENDING LIMIT	
⑩ Election expenses incurred by party	\$ 4,613.37
⑪ Election expenses pre-paid by party	-
⑫ Election expenses incurred by its Constituency Associations on behalf of the Party	-
⑬ TOTAL ELECTION EXPENSES SUBJECT TO SPENDING LIMIT (lines 10, 11 and 12)	4,613.37
⑭ Election expenses incurred by Party for <u>specific</u> Candidates - counted in Candidates' spending limits	11,583.03
CAMPAIGN EXPENSES <u>NOT</u> SUBJECT TO SPENDING LIMIT	
⑮ Other expenses	8,377.15
⑯ Transfers issued	17,128.67
⑰ SUBTOTAL (lines 15 and 16)	25,505.82
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 41,702.22

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 20,559.40
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	41,702.22
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ -21,142.82

POLITICAL PARTY - CAMPAIGN PERIOD FINANCIAL STATEMENT

WORKING PAPER



Period From 02 / 01 / 2019 to 06 / 16 / 2019
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY
Green Party of Alberta (GPA)

SUMMARY OF CAMPAIGN PERIOD REVENUE

	Valued			Money			Totals		
	Orig.	Adjust	Final	Orig.	Adjust	Final	Orig.	Adjust	Final
RECEIPTED CONTRIBUTIONS									
① Contributions up to \$250	-	-	-	5,848.00	-300.00	5,548.00	5,848.00	-300.00	5,548.00
② Contributions over \$250	-	-	-	6,554.72	+300.00	6,854.72	6,554.72	+300.00	6,854.72
③ SUBTOTAL (lines 1 and 2)	-	-	-	12,402.72	-	12,402.72	12,402.72	-	12,402.72
OTHER REVENUE									
④ Fund-raising functions (S01)							-	-	-
⑤ Transfers received (S02)							876.74	-	876.74
⑥ Other income (S03)							1,614.94	+5,665.00	7,279.94
⑦ SUBTOTAL (lines 4, 5 and 6)							2,491.68	+5,665.00	8,156.68
ELECTION EXPENSES PAID BY OTHERS									
⑧ Election expenses incurred by Constituency Association(s) on behalf of Party (CA-FS05)							-	-	-
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7, and 8)							14,894.40	+5,665.00	20,559.40

SUMMARY OF CAMPAIGN PERIOD EXPENSES

ELECTION EXPENSES SUBJECT TO SPENDING LIMIT			
⑩ Election expenses incurred by Party (S05)	5,295.87	-682.50	4,613.37
⑪ Election expenses pre-paid by Party	-	-	-
⑫ Election expenses incurred by Constituency Association(s) on behalf of Party (CA-FS05)	-	-	-
⑬ TOTAL ELECTION EXPENSES SUBJECT TO SPENDING LIMIT (lines 10, 11 and 12)	5,295.87	-682.50	4,613.37
⑭ Election expenses incurred by Party for Candidate(s) - counted in Candidate's spending limit	10,900.53	+682.50	11,583.03
CAMPAIGN EXPENSES <u>NOT</u> SUBJECT TO SPENDING LIMIT			
⑮ Other expenses (S06)	8,377.15	-	8,377.15
⑯ Transfers issued (S02)	17,128.67	-	17,128.67
⑰ SUBTOTAL (lines 15 and 16)	25,505.82	-	25,505.82
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13,14 and 17)	41,702.22	-	41,702.22

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	Orig.	Adjust.	Final
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	14,894.40	+5,665.00	20,559.40
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	41,702.22	-	41,702.22
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	(26,807.82)	+5,665.00	(21,142.82)

Comments from Elections Alberta:

Adjustment to show proper aggregated contributions. Moved expenses incurred by Party to expenses incurred for Candidates.

Added sign assets to other income as they were brought forward from previous Elections.

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT****POLITICAL PARTY****CAMPAIGN PERIOD FINANCIAL STATEMENT****FORM PA-CFS-01 Page 1 of 2**Period from 02/01/2019 to 06/16/2019
mm / dd / yyyy mm / dd / yyyySEE NOTE
AT BOTTOM**RECEIVED**
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Chief Electoral Office

NAME OF REGISTERED POLITICAL PARTY

GREEN PARTY OF ALBERTA**SUMMARY OF CAMPAIGN PERIOD REVENUE****RECEIPTED CONTRIBUTIONS**

	<u>Valued</u>	<u>Money</u>	<u>Totals</u>
① Contributions of \$250.00 or less	\$ --	\$ 5,848.00	\$ 5,848.00
② Contributions of \$250.01 and greater	--	6,554.72	6,554.72
③ TOTAL (lines 1 and 2)	\$ --	\$ 12,402.72	\$ 12,402.72

OTHER REVENUE

④ Fund-raising functions (attach Form PA-CFS-S01)	\$ -
⑤ Transfers received (attach Form PA-CFS-S02)	876.74
⑥ Other income (attach Form PA-CFS-S03)	1,614.94
⑦ TOTAL (lines 4 through 6)	\$ 2,491.68

PRE-PAID ELECTION EXPENSES / MATERIALS

⑧ Paid by constituency association(s) on behalf of party Note 1	\$ -
⑨ TOTAL CAMPAIGN PERIOD REVENUE (lines 3, 7 and 8)	\$ 14,894.40

SUMMARY OF CAMPAIGN PERIOD EXPENSES**ELECTION EXPENSES (SUBJECT TO SPENDING LIMIT)**

	<u>Totals</u>
⑩ Election expenses incurred by party (attach Form PA-CFS-S05)	\$ 5,295.87
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	\$ 5,295.87
⑭ Election expenses incurred by party <u>for specific candidate(s)</u> (attach Form PA-CFS-S05.1) Note 4	\$ 10,900.53

EXPENSES (NOT SUBJECT TO SPENDING LIMIT)

⑮ Other expenses (attach Form PA-CFS-S06)	\$ 8,377.15
⑯ Transfers issued (attach Form PA-CFS-S02)	17,128.67
⑰ TOTAL (lines 15 and 16)	\$ 25,505.82
⑱ TOTAL CAMPAIGN PERIOD EXPENSES (lines 13, 14 and 17)	\$ 41,702.22

CAMPAIGN PERIOD SURPLUS (DEFICIT)

	<u>Totals</u>
⑲ TOTAL CAMPAIGN PERIOD REVENUE (line 9)	\$ 14,894.40
⑳ TOTAL CAMPAIGN PERIOD EXPENSES (line 18)	\$ 41,702.22
㉑ CAMPAIGN PERIOD SURPLUS (DEFICIT) (line 19 less line 20)	\$ (26,807.82)

**ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE ACT****POLITICAL PARTY
CAMPAIGN PERIOD FINANCIAL STATEMENT****FORM PA-CFS-01 Page 2 of 2**Period from 02/01/2019 to 06/16/2019
mm / dd / yyyy mm / dd / yyyy

NAME OF REGISTERED POLITICAL PARTY

GREEN PARTY OF ALBERTA**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:

Richard Willott
Printed Name

Original signed by position holder

Signature

07/25/2019
mm / dd / yyyy

Principal Officer (President):

Marco Reid
Printed Name

Original signed by position holder

07/25/2019
mm / dd / yyyy**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 02/01/2019 to 06/16/2019
mm / dd / yyyy mm / dd / yyyy

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NAME OF REGISTERED POLITICAL PARTY

GREEN PARTY OF ALBERTA

Expense Type	Sub-Total	Schedule Attached?
① Advertising, posters, pamphlets, and promotional (on PA-CFS-S05.1)	\$ --	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	\$ 2,482.20	PA-CFS-S05-SS06 <input checked="" type="checkbox"/>
⑦ Other expenses	\$ 2,813.67	PA-CFS-S05-SS07 <input checked="" type="checkbox"/>
(must agree with financial statement line 10) TOTAL	\$ 5,295.87	

NOTES

1. 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).
2. 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.

MICHAEL L. DOYLE PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL ACCOUNTANT

NO. 21 POINT McKay COURT NW
Calgary, Alberta, T3B 5B7
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JUL 31 2019

Chief Electoral Office

INDEPENDENT AUDITOR'S REPORT

To: The Executive Council and Members:
The Green Party of Alberta .

I have audited the accompanying Political Party Campaign Period Financial Statement for the Green Party of Alberta which comprises the Summary of Campaign Period Revenue, the Summary of Campaign Period Expenses and the Statement of Campaign Period Surplus. for the period February 1, 2019 to June 16, 2019.

Executive Council Responsibility for the Return

The executive council of the party is responsible for the preparation of the Return in accordance with The Alberta Election Finances and Contributions Disclosure Act and for such internal control as they determine to be necessary to enable the preparation of a Return that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the Return based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Return is free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Political Party Campaign Period Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes 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 the official agent as well as evaluating the overall presentation of the Return.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis for Qualified Opinion

In common with many similar organizations, The Green Party of Alberta derives revenue from donations and other activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of The Green Party of Alberta. I was not able to determine whether any adjustments might be necessary to donation and other revenues, operating expenses, assets and surplus.

Qualified Opinion

In my opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinion" paragraph, the Campaign Period Financial Statement of the Green Party of Alberta presents fairly, in all material respects the Summary of Campaign period Revenue, Summary of Campaign Period Expenses and Campaign Surplus for the period February 1, 2019 to June 16, 2019 in accordance with the Alberta Election Finances and Contributions Disclosure Act.

MICHAEL L. DOYLE PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

Calgary,

July 23, 2019.