



# How to File an Annual Financial Statement for CAs

Using the Elections Alberta OFS System

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**Last Modified: February 10, 2020**

## What you need before getting started

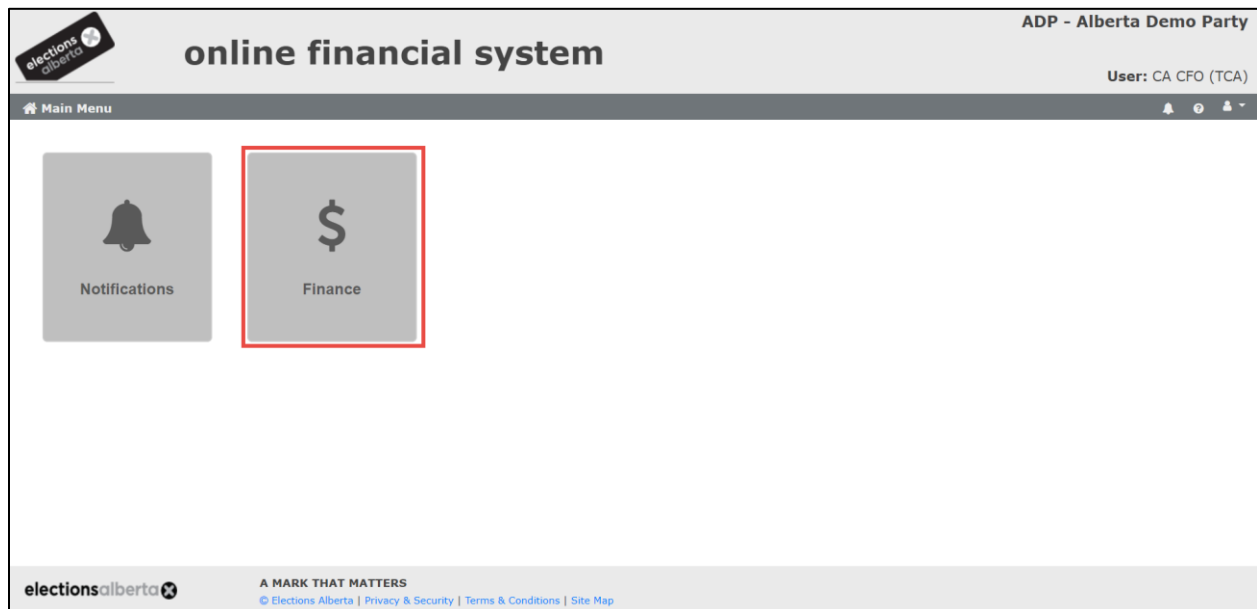
- All contributions for the year that is being submitted should be entered, receipted, and issued
- All documentation relating to revenue, expenses, assets, and liabilities
- Bank statements for all 12 months of the year

## Where to go in the Online Financial System (OFS)

Log in to OFS using your email address and password



Click the **Finance** tile



Click the **Financial Reporting** tile

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu is titled 'FINANCE - SUBMENU' and contains four tiles: 'Financial Reporting' (highlighted with a red box), 'Contributions', 'Contributors', and 'Contribution Receipts'. The 'Financial Reporting' tile features a paper airplane icon. At the bottom, the Elections Alberta logo and tagline 'A MARK THAT MATTERS' are visible, along with links to 'Elections Alberta | Privacy & Security | Terms & Conditions | Site Map'.

Ensure the *Year* dropdown is set to the year you are filing a financial statement for, and the right ED is selected

*Note: if you do not have permissions for more than one CA, you will only have one option*

The screenshot displays the 'FINANCIAL REPORTING' page. A red box highlights the filter section with the following values: Year: 2019, Event: 2019 Annual, Entity: TCA, Party: Alberta Demo Party, and ED: 01 - CALGARY-ACADIA. Below the filters, the heading reads '2019 TRANSITIONAL CONSTITUENCY ASSOCIATION QUARTERLIES'. There are four submission cards for 2019: Q1, Q2, Q3, and Q4. Each card is marked 'Accepted' and shows a submission date of 'Submitted: Feb 03, 2020'. Below each card, it is noted as a 'NIL Submission'.

Click **Enter Financial Statement Details** underneath the *Annual Financial Statement* tile at the bottom of the screen

2019 CONSTITUENCY ASSOCIATION ANNUAL FINANCIAL REPORTING

Open

2019  
Annual  
Financial  
Statement  
Submission Due:  
Mar 31, 2020

### Reporting Checklist

#### OFS Actions to Complete

1. Enter contributions
2. Generate receipts
3. Issue receipts
4. Enter Financial Statement Details
5. Submit your financial report

Enter Financial Statement Details

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## What to expect

Once you are in the Financial Statement entry area:

- The navigation menu will always be on the left-hand side.
- You can go through the steps by clicking the **Next** button in the bottom right of each screen or selecting the section you want to go to on the left-hand side.
- All information you key in is automatically saved for the next time you log in.

# Annual Revenue

Enter/confirm all revenue received by your CA for the year.

Examples of annual revenue:

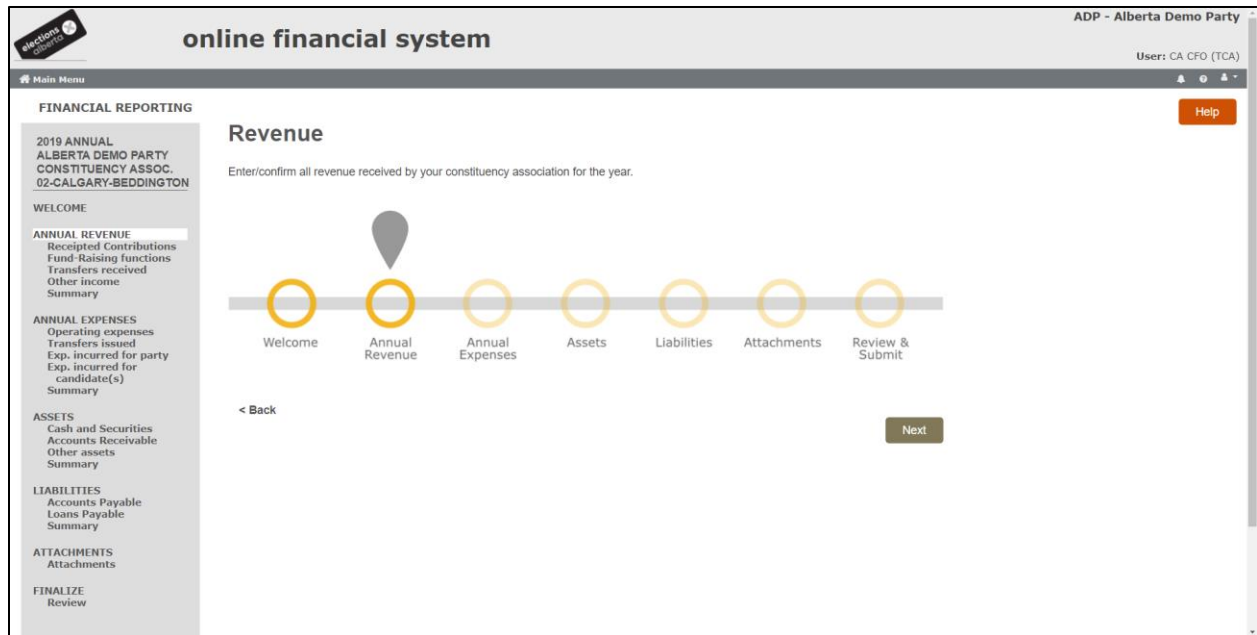
- Contributions
  - Money cash, cheque or online donation received from an individual ordinarily resident in Alberta and
  - In kind goods or services received from an individual ordinarily resident in Alberta
- Fund-raising functions
  - Dinner, meet and greet, silent auction, pub crawl, golf tournament etc.
- Transfers
  - Money or goods received from your party or candidate, or other CAs
- Other income
  - Membership sales, sales of promotional items, bank account interest, etc.

To enter your annual revenue:

Click **Next** from the *Welcome* screen

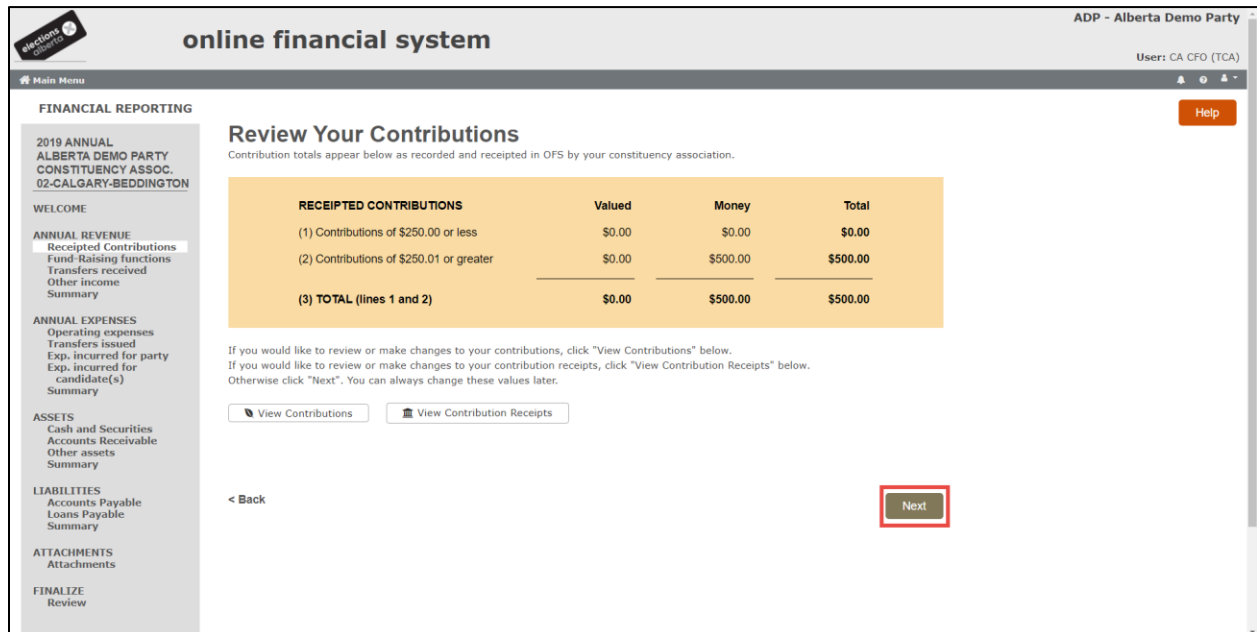
The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main heading is 'Welcome to OFS Financial Reporting:'. Below this, a progress bar shows seven steps: Welcome, Annual Revenue, Annual Expenses, Assets, Liabilities, Attachments, and Review & Submit. The 'Welcome' step is currently active. A 'Next' button is highlighted with a red box at the bottom right of the screen. The left-hand menu lists various categories: ANNUAL REVENUE, ANNUAL EXPENSES, ASSETS, LIABILITIES, ATTACHMENTS, and FINALIZE. The main content area includes a welcome message, a progress bar, and navigation buttons: Back, Help, Next, Done, and Cancel.

Click **Next** from the *Revenue* screen



### *Receipted Contributions*

The system will automatically show you the contributions you have entered and receipted in OFS. Review the contribution amounts for **Contributions of \$250.00 or less** and **Contributions of \$250.01 or greater**. Click **Next** to confirm the information.



***Note: you must have generated and issued all contribution receipts, by email or print through OFS, in order to be able to submit your financial statement. You can still enter other financial statement information before receipting your contributions if you do not want to complete receipting at this point.***



## *Fund-raising Functions*

Fund-raising functions fall into two categories:

### **Activity**

An event where tickets are sold, or admission is charged to attend

### **Auction**

Raising funds through a live, silent or online auction

If an Activity and Auction occur at the same time, record them as two separate events.

### **Activities**

If a fund-raising function is held by the sale of tickets or otherwise, the contribution portion, if any, of the amount paid to attend the fund-raiser is determined under either EFCD A section 23(3) clause (a) or (b), below.

- a) if the individual charge is:
  - a. \$50 or less: it is not considered to be a contribution unless the person who pays the charge specifically requests that it be so considered, in which case 1/2 of the amount is allowed for expenses and 1/2 is considered to be a contribution,
  - b. more than \$50 but not more than \$100: \$25 is allowed for expenses and the balance is considered to be a contribution, and
  - c. more than \$100: 25% of the amount is allowed for expenses and the balance is considered to be a contribution;
  
- b) the amount of the contribution is the difference between the price of the ticket and the market value of what the ticket entitles the bearer to obtain.

The table below shows examples of fund-raising events and how to determine the contribution portion of each ticket sold or admission charged.

Fund-raising Function	Ticket / Admission Price	Contribution Portion (received)	Expense Portion (not received)	Section Reference	Explanatory Note
Luncheon	\$35	\$0	\$35	23(3)(a)(i)	CFO opts to follow clause (a)(i) for ticket price \$50 or less. No official contribution receipt is
Luncheon	\$35	\$17.50	\$17.50	23(3)(a)(i)	CFO opts to follow clause (a)(i) for ticket price \$50 or less. Ticket buyer asks for official contribution receipt. Expense portion is deemed to be half of ticket price (\$17.50), and official contribution
Dinner	\$75	\$50	\$25	23(3)(a)(ii)	CFO opts to follow clause (a)(ii) for ticket price more than \$50 but less than \$100. Expense portion is deemed to be \$25, and official contribution
Golf Tournament	\$200	\$150	\$50	23(3)(a)(iii)	CFO opts to follow clause (a)(iii) for ticket price more than \$100. Expense portion is deemed to be 25% of ticket price (\$50), and official contribution
Golf Tournament	\$400	\$100	\$300	23(3)(b)	CFO opts to follow clause (b). Regardless of ticket price, CFO has determined expense portion to be \$300 (market value), so official contribution receipt is

If the fund-raising function uses some means of raising funds other than selling tickets, the price paid in excess of the market value for goods or services received is considered to be a contribution.

The gross income of a fund-raiser, minus the contribution portion determined by either clause (a) or (b) above, must be recorded as fund-raising function revenue on the financial statement or campaign return of the party or CA, as the case may be. The CFO should keep a separate record of the event showing the date of the function, ticket/admission price, and the number of tickets sold or admission charged.

Only individuals ordinarily resident in Alberta are allowed to purchase a ticket or pay for admission to attend a fund-raising event. It is a violation of the EFCDA if prohibited persons or entities purchase tickets, pay admission, or offer a reimbursement for the full ticket or admission price.

### **Auctions**

These scenarios are provided as examples of how to report the revenue and contributions from auctions which are often held alongside other fund-raising activities.

#### **Scenario 1**

Mr. Doe agrees to provide legal services for the preparation of a personal will, and advises in writing that the fair market value (FMV) is \$200 based on his current professional fee structure. The CFO verifies that the fee reflects FMV. As the donor of the service, Mr. Doe is issued a “valued” contribution receipt for \$200 by the CFO.

The purchaser of the legal services (successful bidder), pays the bid amount, and

- if the successful bid was equal to or less than the FMV, no contribution receipt is issued to the bidder, or
- if the successful bid was more than the FMV, for example the bid was \$275, then a \$75 “money” contribution receipt is issued to the purchaser by the CFO.

#### **Scenario 2**

A decorative crystal vase is donated by an individual to a silent auction at a fund-raising function. The vase, along with the donor’s purchase receipt, is given to the CFO. The CFO determines the FMV of the vase to be \$60, which is easily done using the submitted receipt. The donor of the vase is issued a “valued” contribution receipt for \$60 by the CFO.

The purchaser of the vase (successful bidder), pays the bid amount, and

- if the successful bid was equal to or less than the FMV, no contribution receipt is issued to the bidder, or
- if the successful bid was more than the FMV, for example the bid was \$75, then a \$15 “money” contribution receipt is issued to the purchaser by the CFO. (EFCDA section 23(4))\*

\*Section 23(4) of the EFCDA applies only to a person acquiring a good or service through a fund-raising function. It does not apply to the person providing the service.

It is important for organizers and CFOs to be careful when deciding the FMV and maximum bid price allowable because they need to make sure the FMV is appropriate and defensible. This will help prevent contributors (successful bidders) from making contributions that go over the limit (excessive contributions), as well as help the party or CA avoid accepting them. If the CFO learns that an excessive contribution has been accepted, the CFO must advise Elections Alberta in writing within 30 days after learning of it and return the excess amount to the contributor.

If you did not hold any fund-raising functions during the year, click **Next**.

If you held fund-raising functions during the year, click **Add fund-raising functions individually**.

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The page title is 'Fund-raising Functions'. A central yellow box contains the text: 'If your constituency association held any fund-raising function(s) in the year, click the button below.' Below this, it lists 'Examples of Fund-raising Functions' including Dinner, Barbecue, Meet & Greet, Golf Tournament, Pub Crawl, Rally, and Auction. A prominent black button with white text reads 'Add fund-raising functions individually'. Navigation buttons for '< Back' and 'Next' are visible. A left sidebar menu lists various financial reporting categories like 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'.

- a. For Activities and Auctions, different information is required. First, enter the date and select the type of fund-raising function from the drop-down.

The screenshot shows the 'Fund-raising Function' form. It features two required fields: '\* Date:' with a text input 'mmm d, yyyy' and a calendar icon, and '\* Event Type:' with a dropdown menu showing 'Activity (e.g. rally, golf tournament, dinner)'.

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Alberta

online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

Main Menu

FINANCIAL REPORTING

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
 Received Contributions  
**Fund-Raising functions**  
 Transfers received  
 Other income  
 Summary

ANNUAL EXPENSES  
 Operating expenses  
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 Exp. incurred for party  
 Exp. incurred for candidate(s)  
 Summary

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 Cash and Securities  
 Accounts Receivable  
 Other assets  
 Summary

LIABILITIES  
 Accounts Payable  
 Loans Payable  
 Summary

ATTACHMENTS  
 Attachments

FINALIZE  
 Review

### Fund-raising Function

\* Date:

\* Event Type:

\* Event Description:

**Ticket / Admission Sales**

\* Gross Revenue:

Less Contribution Receipts:

Net Revenue:

**Additional Information**

\* Ticket/Admission Price per Person:

\* Contribution Portion per Person:

\* Market Value Cost per Person:

Notes:

**Add another fund-raising function**

Help

**Activities**

The information required is:

- i. Description
- ii. Gross revenue
- iii. Less contribution receipts (if any)
- iv. Net Revenue (auto-calculated)
- v. Ticket/admission price per person
- vi. Contribution portion per person
- vii. Market value cost per person
- viii. Notes (not required) – to provide additional detail

The screenshot shows a web application interface for an 'online financial system'. The page title is 'Fund-raising Function'. On the left, there is a navigation menu with categories like 'FINANCIAL REPORTING', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The main content area contains a form with the following fields:

- Date: (calendar icon)
- Event Type: (dropdown menu, currently set to 'Auction')
- Event Description: (text input field)
- Donated Items / Winning Bids:
  - Gross Revenue: (text input field)
  - Less Contribution Receipts for Donated Items: (text input field)
  - Less Contribution Receipts for Winning Bids: (text input field)
- Net Revenue: (text input field)
- Notes: (text input field)

At the bottom of the form area, there is a button labeled 'Add another fund-raising function'. Below the form, there are buttons for '< Back', 'Cancel', and 'Done'. A 'Help' button is located in the top right corner of the page.

### Auctions

The information required is:

- i. Description
- ii. Gross Revenue
- iii. Less contribution receipts for donated items
- iv. Less contribution receipts for winning bids
- v. Net Revenue (auto-calculated)

Notes (not required) – to provide additional detail

- b. Verify all information entered is correct
- c. If you have another fund-raising function to enter, click **Add another fund-raising function**.

If you are done entering fund-raising functions, click **Done**

This is a close-up view of the bottom portion of the form. It features a prominent black button with white text that reads 'Add another fund-raising function'. Below this button, there are three navigation options: a '< Back' link on the left, a 'Cancel' button in the center, and a 'Done' button on the right.

- d. Review the details for the fund-raising functions. If all information is correct, click **Next**. You can also Edit or Delete a fund-raising function or add another fund-raising function, if required.

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu includes 'Main Menu', 'FINANCIAL REPORTING', and '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The left sidebar lists various financial categories such as 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The main content area is titled 'Revenue from fund-raising functions' and includes a table with the following data:

Date	Type	Description	Gross Revenue	Less Contribution Receipts	Net Revenue	Action
Nov 12, 2019	Auction	Art auction	\$5,000.00	\$3,000.00	\$2,000.00	
Dec 13, 2019	Activity	BBQ	\$1,200.00	\$0.00	\$1,200.00	
<b>Total:</b>			<b>\$6,200.00</b>	<b>\$1,000.00</b>	<b>\$3,200.00</b>	

Below the table is a button labeled 'Add another fund-raising function'. At the bottom left, there is a '< Back' button, and at the bottom right, there is a 'Next' button highlighted with a red border.

### *Transfers Received*

A registered party and any of its registered CAs and registered candidates may transfer to and accept from each other:

- funds,
- real property, goods or services, or the use of real property, goods or services, or
- debts incurred during a candidate's campaign period for the purpose of eliminating a campaign deficit (refer to the *Candidate Guide to the EFCDA* for more information).

Any transferred funds received must be deposited by the recipient in the appropriate account on record with Elections Alberta.

*Note: A registered CA may only receive a transfer of surplus funds from registered nomination contestants once the contest has ended - no other money transfers can be made by a nomination contestant to a CA.*

Transfers are not considered contributions, but must be recorded by the party, CA and candidate that issued and/or received the transfer, including the following:

- date the transfer was issued/received,
- name of the party, CA, and candidate that issued/received the transfer, and
- amount or value of the transfer and, if applicable, a suitable description of the goods.

No provincial party, CA or candidate may accept funds from a federal party, electoral district association or candidate registered under the *Canada Elections Act*, in respect of an election under the *Election Act*.



## Transfers entered by other CAs

If a transfer has been entered by another CA prior to you completing your financial statement, it will appear at the bottom of the *Transfers Received* page in the *Pending transfers* section.

If the transfer entered by another CA is accurate, click **Confirm** to add that transfer to your financial statement.

If the transfer entered by another CA has a mistake, enter the correct values by clicking **Add a transfer received**.

If you believe the transfer shown in *Pending transfers* did not occur, do nothing. It will not be reflected on your financial statement and will be followed up on by Elections Alberta.

The screenshot displays the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is identified as 'CA President (TCA)'. The main menu on the left includes sections for 'FINANCIAL REPORTING', '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'Transfers Received' section shows a table with columns for Date, Transfers received from (name of entity), Transfer Type, Amount, Transfer Status, and Action. The table is currently empty, with a total amount of \$0.00. A button labeled 'Add another transfer received' is visible. The 'Pending transfers' section shows a table with one entry: a transfer received from 'Constituency Association: 01 - CALGARY-ACADIA' for \$5,000.00 on Jan 23, 2019, with a 'Confirm' action button. Navigation buttons for '< Back' and 'Next' are at the bottom.

**online financial system** ADP - Alberta Demo Party  
User: CA President (TCA)

Main Menu

**FINANCIAL REPORTING**

2019 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
02-CALGARY-BEDDINGTON

WELCOME

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Exp. incurred for  
candidate(s)  
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Attachments

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### Transfers Received

This list summarizes transfers received. To edit or delete a transfer, click on the applicable symbol in the Action column.

Date	Transfers received from (name of entity)	Transfer Type	Amount	Transfer Status	Action
Total:			\$0.00	No data available in table	

[Add another transfer received](#)

### Pending transfers

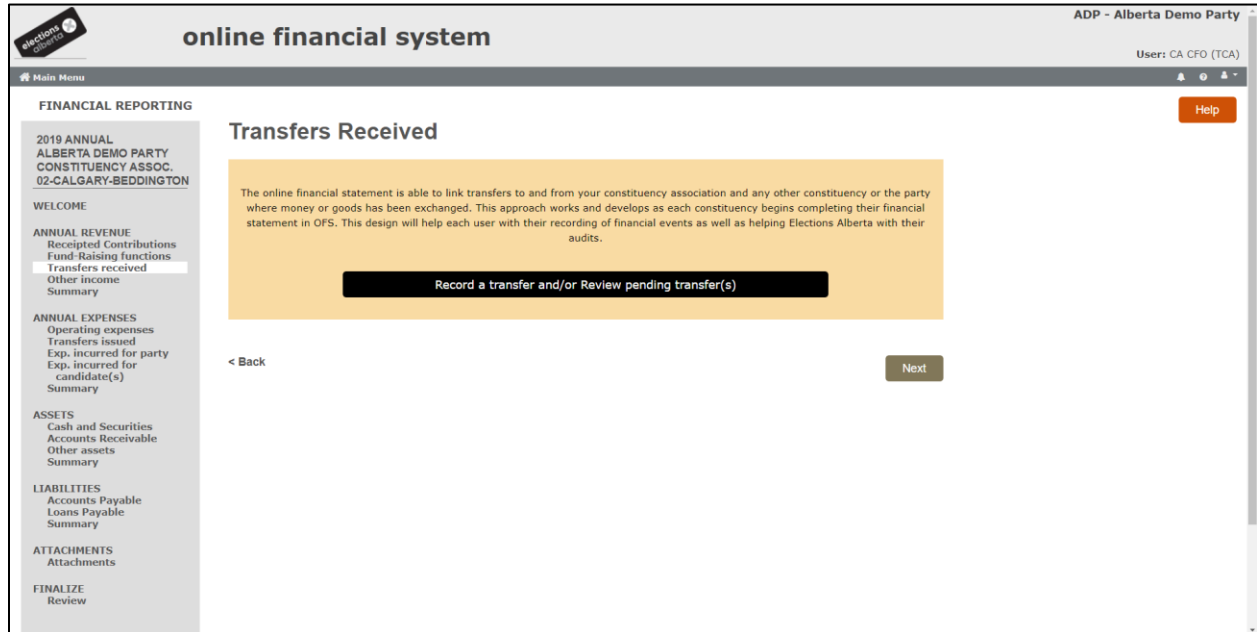
You have 1 transfer(s) pending from other entities. These are transfers which others have recorded as being issued to you. Confirm a transfer that you want to appear on your financial statement by clicking "Confirm". Only transfers you confirm will be included on your financial statement. If you do not confirm a pending transfer, it will not appear on your financial statement.

Date	Transfers received from (name of entity)	Transfer Type	Amount	Action
Jan 23, 2019	Constituency Association: 01 - CALGARY-ACADIA	Money	\$5,000.00	Confirm

< Back Next

- a. If transfers have not been entered by another CA, you will not see any pending transfers. If you do not have any transfers received, click **Next**.

If you do have transfers received, click **Record a transfer and/or Review pending transfer(s)**



- b. Enter the date, type of entity, transfer type, and amount.

*Note: if you are entering a transfer from a CA or candidate, you will need to specify which one.*

- c. Verify all information entered is correct.

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online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

Main Menu

FINANCIAL REPORTING

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

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 Exp. incurred for candidate(s)  
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ATTACHMENTS  
 Attachments

FINALIZE  
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### Record a transfer received

Date:

Type of entity:

Choose Constituency Association:

Transfer type:  Money  Valued

Amount:

**Add another transfer received**

< Back

Cancel Done

d. If you do not have another transfer received to enter, click **Done**.

If you have another transfer received to enter, click **Add another transfer received**.



**Add another transfer received**

< Back

Cancel Done

- e. Review the details for the transfers received. If all information is correct, click **Next**. You can also Edit or Delete a transfer or add another transfer, if required.

The screenshot displays the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu is titled 'FINANCIAL REPORTING' and includes sections for '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'Transfers Received' section is active, showing a table with the following data:

Date	Transfers received from (name of entity)	Transfer Type	Amount	Transfer Status	Action
Apr 08, 2019	Constituency Association: 01 - CALGARY-ACADIA	Money	\$2,000.00	Received	 
<b>Total:</b>			<b>\$2,000.00</b>		

Below the table is a button labeled 'Add a new transfer'. At the bottom left, there is a '< Back' button, and at the bottom right, there is a 'Next' button highlighted with a red box.

## Other Income

Other income is recorded by type – a date is not required for this section. Total each type and submit the entire amount for that type for the year.

Other income may include:

- fees required to be paid by a nomination contestant, to offset costs of a nomination contest
- membership fees
- anonymous valued or money amounts received of \$50 or less
- collections from general meetings (the gross amount not reduced by expenses)
- interest earned on investments and / or bank deposits
- selling price of any goods and services sold (e.g. pins, buttons, etc.)
- any other funds collected of \$50 or less for which contribution receipts were not issued

If you do not have other income to report, click **Next**.

If you have other income to report, click **Record other income**.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu on the left includes sections for 'FINANCIAL REPORTING', '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE' (with 'Other Income' selected), 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The main content area is titled 'Other Income' and contains a list of items that other income may include, a button to 'Add other income', and navigation buttons for '< Back' and 'Next'.

**online financial system** ADP - Alberta Demo Party  
User: CA CFO (TCA)

**FINANCIAL REPORTING**

2019 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
Fund-Raising functions  
Transfers received  
**Other Income**  
Summary

ANNUAL EXPENSES  
Operating expenses  
Transfers issued  
Exp. incurred for party  
Exp. incurred for  
candidate(s)  
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ASSETS  
Cash and Securities  
Accounts Receivable  
Other assets  
Summary

LIABILITIES  
Accounts Payable  
Loans Payable  
Summary

ATTACHMENTS  
Attachments

FINALIZE  
Review

### Other Income

Other income may include:

- Nomination contestant fees
- Membership fees
- Money or valued (in-kind) amounts of \$50 or less
- Interest earned on investments and bank deposits
- Collections from general meetings such as pass-the-hat
- Sales of goods such as pins, buttons, t-shirts
- Any other funds of \$50 or less for which contribution receipts were not issued

**Add other income**

< Back Next

- a. Select the type of other income
- b. Enter the total amount for that type of other income for the entire year

The screenshot shows a web application interface for recording other income. The page title is "Record an other income line item". On the left, there is a sidebar menu with categories like "FINANCIAL REPORTING", "ANNUAL REVENUE", "ANNUAL EXPENSES", "ASSETS", "LIABILITIES", "ATTACHMENTS", and "FINALIZE". The main content area contains a form with two input fields: "Type of Other Income" (a dropdown menu with "Membership Fees" selected) and "Amount" (a text input field with "2500" entered). Below these fields is a black button with white text that says "Add another other income item". At the bottom of the form area, there are three buttons: "< Back", "Cancel", and "Done".

- c. If you do not have another type of other income to enter, click **Done**.

If you have another type of other income to enter, click **Add another other income item**.

This is an identical screenshot to the one above, showing the "Record an other income line item" form. The form fields are "Type of Other Income" (Membership Fees) and "Amount" (2500). The "Add another other income item" button is present, along with the "< Back", "Cancel", and "Done" navigation buttons.

- d. Review the details for other income. If all information is correct, click **Next**. You can also Edit or Delete a type or add another type, if required.

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**online financial system** ADP - Alberta Demo Party

User: CA CFO (TCA)

Main Menu

**FINANCIAL REPORTING**

2019 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
02-CALGARY-BEDDINGTON

WELCOME

**ANNUAL REVENUE**  
 Received Contributions  
 Fund-Raising functions  
 Transfers received  
**Other income**  
 Summary

**ANNUAL EXPENSES**  
 Operating expenses  
 Transfers issued  
 Exp. incurred for party  
 Exp. incurred for  
 candidate(s)  
 Summary

**ASSETS**  
 Cash and Securities  
 Accounts Receivable  
 Other assets  
 Summary

**LIABILITIES**  
 Accounts Payable  
 Loans Payable  
 Summary

**ATTACHMENTS**  
 Attachments

**FINALIZE**  
 Review

## Other income

This list summarizes other income. If you wish to review or edit an item on this list, click on the applicable item.

Type of other income	Amount	Action
Anonymous valued or money amounts received of \$50 or less	\$22.00	
Collections from general meetings (the gross amount not reduced by expenses)	\$40.00	
Fees required to be paid by a nomination contestant, to offset costs of a nomination contest	\$200.00	
Membership Fees	\$2,500.00	
<b>Total:</b>	<b>\$2,762.00</b>	

Add another other income item

< Back Next

## Summary of Annual Revenue

Review the summary of annual revenue. If you need to make changes to a section, click the **View** button or click the appropriate section in the navigation on the left-hand side of the screen.

Once you have reviewed the summary of annual revenue, click **Next**.

The screenshot displays the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main heading is 'FINANCIAL REPORTING' with a sub-heading 'Here's your summary of annual revenue'. A table summarizes the revenue, and a 'Next' button is highlighted with a red box.

RECEIPTED CONTRIBUTIONS	View	Valued	Money	Total
(1) Contributions of \$250.00 or less		\$0.00	\$0.00	\$0.00
(2) Contributions of \$250.01 or greater		\$0.00	\$500.00	\$500.00
<b>(3) TOTAL (lines 1 and 2)</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>

FUND-RAISING & OTHER REVENUE	View	Total
(4) Fund-raising functions	View	\$3,200.00
(5) Transfers received	View	\$2,000.00
(6) Other income	View	\$2,762.00
<b>(7) TOTAL (lines 4, 5 and 6)</b>		<b>\$7,962.00</b>
<b>(8) TOTAL ANNUAL REVENUE (lines 3 and 7)</b>		<b>\$8,462.00</b>

< Back Next



# Annual Expenses

Enter/confirm all expenses incurred by your CA for the year.

Examples of annual expenses:

- Operating expenses
- Transfers issued
- Expenses incurred by the CA on behalf of the party or a candidate

To enter your annual expenses:

Click **Next** from the *Expenses* screen

The screenshot displays the 'online financial system' interface for the '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The user is identified as 'CA CFO (TCA)'. The main navigation menu on the left includes sections for FINANCIAL REPORTING, WELCOME, ANNUAL REVENUE, ANNUAL EXPENSES (highlighted), ASSETS, LIABILITIES, ATTACHMENTS, and FINALIZE. The 'Expenses' screen features a progress bar with seven steps: Welcome, Annual Revenue, Annual Expenses (current step), Assets, Liabilities, Attachments, and Review & Submit. A 'Next' button is visible at the bottom right of the progress bar.

## Operating Expenses

If you do not have operating expenses to report, click **Next**.

If you do have operating expenses to report, you have two options:

- **Add operating expenses individually**  
or
- **Enter your total operating expenses and upload a file attachment from your computer containing operating expenses details.**

The screenshot shows a web application interface for an "online financial system". The header includes the "elections alberta" logo, the title "online financial system", and the user information "ADP - Alberta Demo Party" and "User: CA CFO (TCA)". The main content area is titled "Operating Expenses" and features two primary options: "Add an operating expenses" and "Or ... enter operating expenses total and upload a file attachment from your computer detailing each expenses". Navigation buttons for "< Back" and "Next" are present. A left sidebar menu lists various financial reporting categories, with "ANNUAL EXPENSES" and its sub-item "Operating expenses" highlighted.

If you select **Add operating expenses individually**:

- a. Enter the date of the operating expense
- b. Enter the supplier
- c. Enter the nature of expense
- d. Enter the amount

The screenshot shows the 'online financial system' interface for the 'Alberta Demo Party'. The main heading is 'Record an annual operating expense line item'. The form contains the following fields:

- Date:** A date picker field showing 'mm d, yyyy'.
- Supplier:** A text input field with the placeholder 'Enter supplier information'.
- Nature of expense:** A text input field with the placeholder 'Enter nature of expense'.
- Amount:** A text input field with the placeholder 'Enter amount'.

Below the form is a black button labeled 'Add another operating expense line item'. At the bottom of the form area are two buttons: '< Back' and 'Cancel'. At the bottom right of the page is a large orange button labeled 'Done'. The left sidebar contains a 'FINANCIAL REPORTING' menu with categories like '2019 ANNUAL', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'.

- e. If you do not have another operating expense to add, click **Done**.
- f. If you have another operating expense to add, click **Add another operating expense line item**.

If you select **Enter your total operating expenses and upload a file containing detailed operating expenses**:

This is a close-up of the 'Add another operating expense line item' button, which is a black button with white text. Below it are the '< Back' button and the 'Cancel' and 'Done' buttons, which are grey and orange respectively.

- a. Click **Edit** to enter an amount for Annual Operating Expenses

online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

FINANCIAL REPORTING

2019 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
Fund-Raising functions  
Transfers received  
Other Income  
Summary

ANNUAL EXPENSES  
Operating expenses  
Transfers issued  
Exp. incurred for party  
Exp. incurred for candidate(s)  
Summary

ASSETS  
Cash and Securities  
Accounts Receivable  
Other assets  
Summary

LIABILITIES  
Accounts Payable  
Loans Payable  
Summary

ATTACHMENTS  
Attachments

FINALIZE  
Review

### Operating Expenses - entry and upload

Enter the total value for your **operating expenses** in the box below. Since you have chosen to upload an attachment containing your operating expenses, click on the link below to specify a file on your computer to be uploaded.

EXPENSES	Total
(9) Annual Operating Expenses	250.00

Cancel Save

- b. Enter the total amount for Annual Operating Expenses

online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

FINANCIAL REPORTING

2019 ANNUAL  
ALBERTA DEMO PARTY  
CONSTITUENCY ASSOC.  
02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
Receipted Contributions  
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ANNUAL EXPENSES  
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ATTACHMENTS  
Attachments

FINALIZE  
Review

### Operating Expenses - entry and upload

Enter the total value for your **operating expenses** in the box below. Since you have chosen to upload an attachment containing your operating expenses, click on the link below to specify a file on your computer to be uploaded.

EXPENSES	Total
(9) Annual Operating Expenses	\$0.00

Don't forget to click below to upload your **Operating Expenses** attachment. Note you can also attach it later if you prefer.

[Click here to upload your Operating Expenses attachment](#)

< Back Next >

c. Click Save

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu on the left includes 'FINANCIAL REPORTING', '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The main content area is titled 'Operating Expenses - entry and upload' and contains a table with the following data:

EXPENSES	Total
(9) Annual Operating Expenses	250.00

Below the table, there are 'Cancel' and 'Save' buttons. The 'Save' button is highlighted with a red box.

d. Click Upload your Operating Expenses attachment

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu on the left is the same as in the previous screenshot. The main content area is titled 'Operating Expenses - entry and upload' and contains a table with the following data:

EXPENSES	Total
(9) Annual Operating Expenses	\$250.00

Below the table, there is an 'Edit' button. A message reads: 'Don't forget to click below to upload your Operating Expenses attachment. Note you can also attach it later if you prefer.' Below this message is a link: 'Click here to upload your Operating Expenses attachment', which is highlighted with a red box. At the bottom of the main content area, there are '< Back' and 'Next >' buttons.

- e. Select the file from your computer
  - i. Note: if you have more than one attachment, you can click **Upload your Operating Expenses attachment** again to select another file as many times as needed.

If you are uploading an attachment, the document must include for each operating expense:

- **Date,**
- **Supplier,**
- **Nature of expense, and**
- **Amount**

You can only upload Excel or PDF files.

- f. Click **Next** once all attachments are uploaded.

*Note: you can choose to upload supporting documentation later, but will not be able to submit until all supporting documentation is uploaded.*

The screenshot shows a web application interface for 'online financial system' with the following elements:

- Header:** 'ADP - Alberta Demo Party' and 'User: CA CFO (TCA)'.
- Left Sidebar:** 'FINANCIAL REPORTING' menu with categories: 2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON, WELCOME, ANNUAL REVENUE (Receipted Contributions, Fund-Raising functions, Transfers received, Other income, Summary), ANNUAL EXPENSES (Operating expenses, Transfers issued, Exp. incurred for party, Exp. incurred for candidate(s), Summary), ASSETS (Cash and Securities, Accounts Receivable, Other assets, Summary), LIABILITIES (Accounts Payable, Loans Payable, Summary), ATTACHMENTS (Attachments), and FINALIZE (Review).
- Main Content Area:** 'Operating Expenses - entry and upload'. It includes a text box for 'Total' with the value '\$250.00' and an 'Edit' button. Below this is a note: 'Don't forget to click below to upload your Operating Expenses attachment. Note you can also attach it later if you prefer.' There is an 'Attachments' section showing '2019 Operating Expenses.pdf' and a button 'Click here to upload your Operating Expenses attachment'.
- Navigation:** '< Back' and 'Next' buttons. The 'Next' button is highlighted with a red box.

### *Transfers Issued*

A registered party and any of its registered CAs and registered candidates may transfer to and accept from each other:

- funds,
- real property, goods or services, or the use of real property, goods or services, or
- debts incurred during a candidate's campaign period for the purpose of eliminating a campaign deficit (refer to the *Candidate Guide to the EFCDA* for more information).

*Note: A registered CA may not transfer funds to registered nomination contestants.*

Transfers are not considered contributions, but must be recorded by the party, CA and candidate that issued the transfer, including the following:

- date the transfer was issued,
- name of the party, CA, and candidate that received the transfer, and
- amount or value of the transfer and, if applicable, a suitable description of the goods.

No provincial party, CA or candidate may transfer funds to a federal party, electoral district association or candidate registered under the *Canada Elections Act*, in respect of an election under the *Election Act*.

## Transfers entered by other CAs

If a transfer has been entered by another CA prior to you completing your financial statement, it will appear at the bottom of the *Transfers Issued* page in the *Pending Transfers* section.

If the transfer entered by another CA is accurate, click **Confirm**.

If the transfer entered by another CA has a mistake, enter the correct values by clicking **Add a transfer received**.

If you believe the transfer shown in *Pending transfers* did not occur, do nothing. It will not be reflected on your financial statement and will be followed up on by Elections Alberta.

The screenshot shows the 'online financial system' interface for the 'Alberta Demo Party'. The user is logged in as 'CA President (TCA)'. The main menu on the left includes sections for 'FINANCIAL REPORTING', '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'Transfers Issued' section shows a table with columns for Date, Transfers issued to (name of entity), Transfer Type, Amount, Transfer Status, and Action. The table is currently empty, with a total of \$0.00. A button 'Add another transfer issued' is visible. The 'Pending transfers' section shows a table with one entry: Date: Dec 11, 2019; Transfers issued to (name of entity): Constituency Association: 01 - CALGARY-ACADIA; Transfer Type: Money; Amount: \$2,000.00; Transfer Status: Confirm. A '< Back' button is at the bottom left and a 'Next' button is at the bottom right.

Date	Transfers issued to (name of entity)	Transfer Type	Amount	Transfer Status	Action
No data available in table					
Total:			\$0.00		

[Add another transfer issued](#)

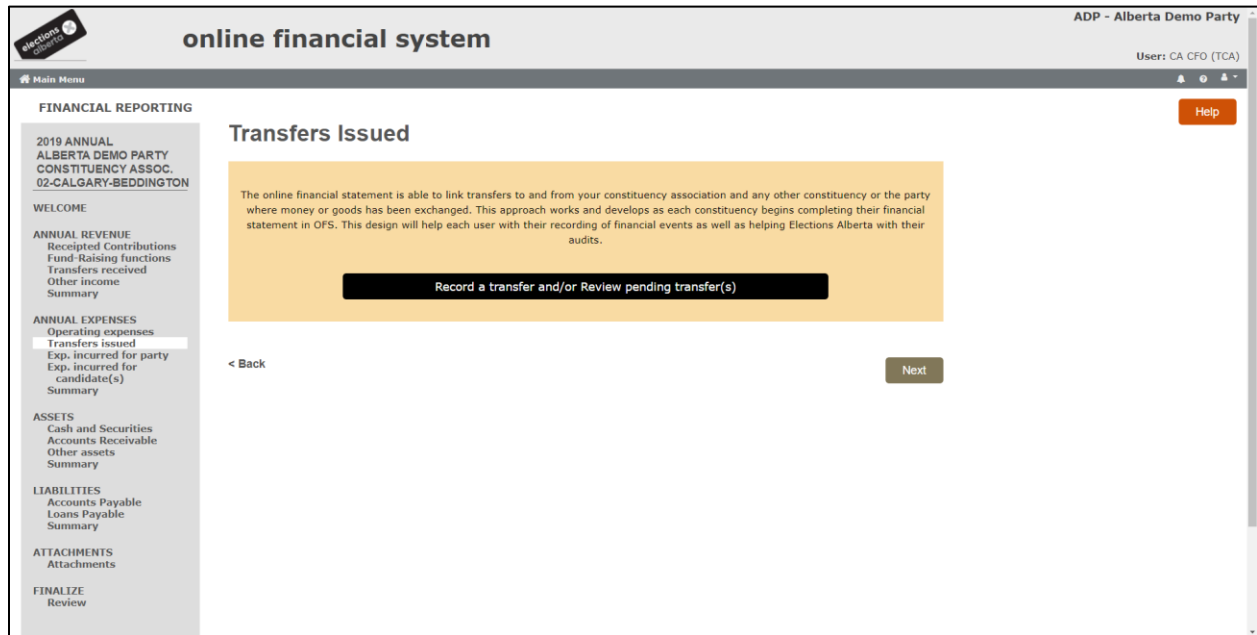
Date	Transfers issued to (name of entity)	Transfer Type	Amount	Transfer Status	Action
Dec 11, 2019	Constituency Association: 01 - CALGARY-ACADIA	Money	\$2,000.00	Confirm	<a href="#">Confirm</a>

< Back [Next](#)



If transfers have not been entered by another CA, you will not see any pending transfers. If you do not have any transfers issued, click **Next**.

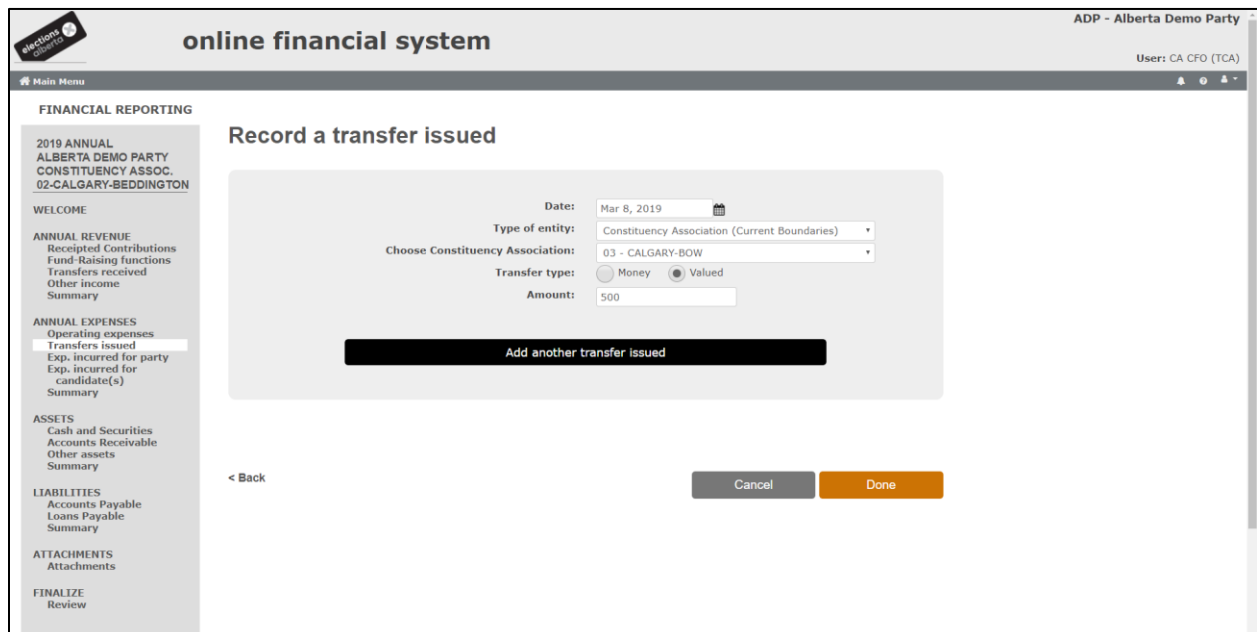
If you do have transfers issued, click **Record a transfer and/or Review pending transfer(s)**



- a. Enter the date, type of entity, transfer type, and amount.

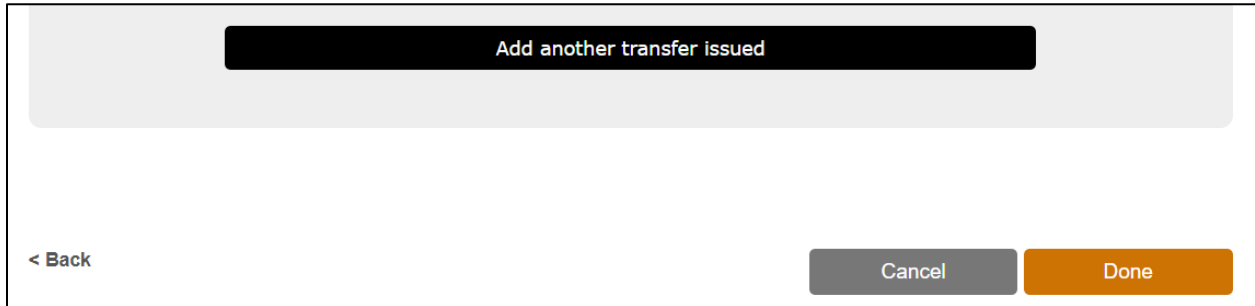
*Note: if you are entering a transfer to a CA or candidate, you will need to specify which one.*

- b. Verify all information entered is correct.

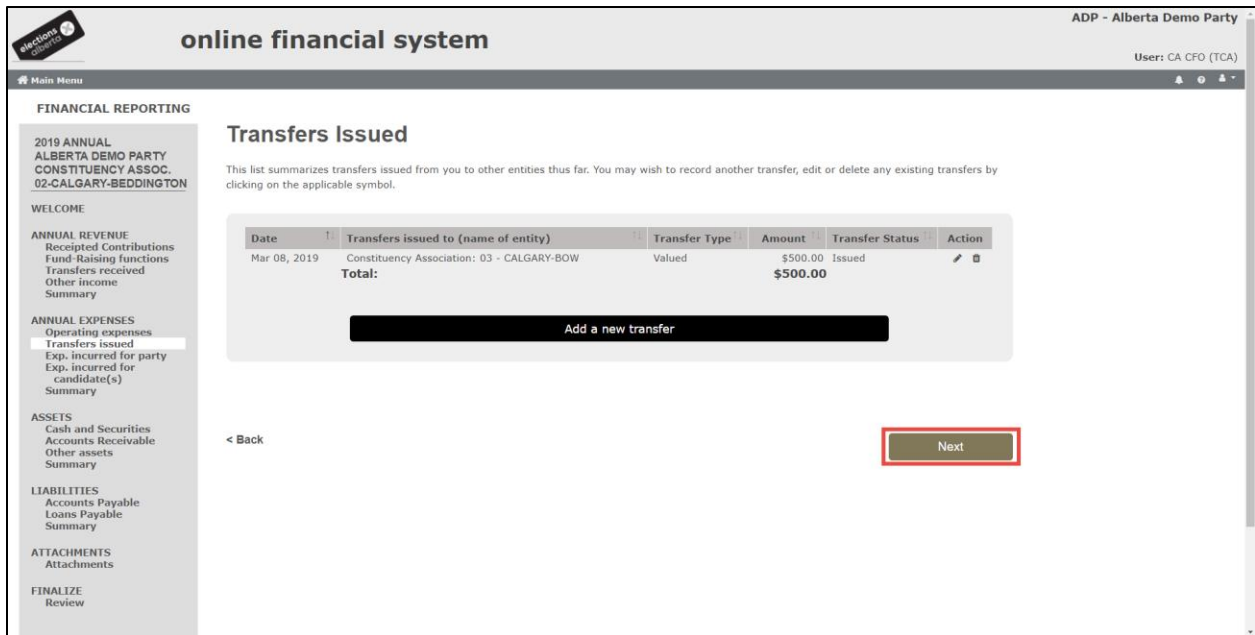


c. If you do not have another transfer issued to enter, click **Done**.

If you have another transfer issued to enter, click **Add another transfer issued**.



d. Review the details for the transfers issued. If all information is correct, click **Next**. You can also Edit or Delete a transfer or add another transfer, if required.



### *Expenses incurred on behalf of the party*

Outside of its own day-to-day operational expenses, the CA may incur expenses on behalf of the party. Some of these expenses may be subject to the party's election expense limits—these election expenses are to be carried forward to the party's campaign return to count toward the party's spending limit for an election or by-election.

Expenses incurred by a CA on behalf of the party should not be recorded as operating expenses of the CA.

It is very important to identify election expenses (i.e. expenses for goods or services consumed in the election period that are subject to the party's spending limit). For each expense item, the CA should consider when the goods or services were used and whether an expense is excluded from the definition of an election expense.

Expenses can span campaign and election periods—such costs need to be allocated to the campaign and election periods based on when they are consumed.

[See examples of how to treat expenses that span campaign and election periods on page 4 of Interpretation Bulletin No. 4](#)

The following is a breakdown of the expenses a CA can incur on behalf of the party that are subject to the party's election spending limit:

1. Advertising, posters, pamphlets, and promotional
2. Signs / structural support
3. Polling (opinion surveys, market research)
4. Honoraria and salaries
5. Office occupancy (rent, utilities), meeting space, telephone and office supplies
6. Furniture and equipment rental
7. Other expenses

Allocate invoices to the above categories. For an expense that does not fit one of the above categories, use "other expenses."

In addition, "other expenses" include the following expenses to which the party election expense limit **does not** apply:

1. Audit and financial fees necessary for compliance with the EFCDA
2. Expenses incurred to hold a conference or convention
3. Expenses incurred to operate a permanent office including permanent staff members
4. Reasonable incidental expenses incurred by or on behalf of volunteers.

If you have not incurred any expenses on behalf of the party, click **Next**.

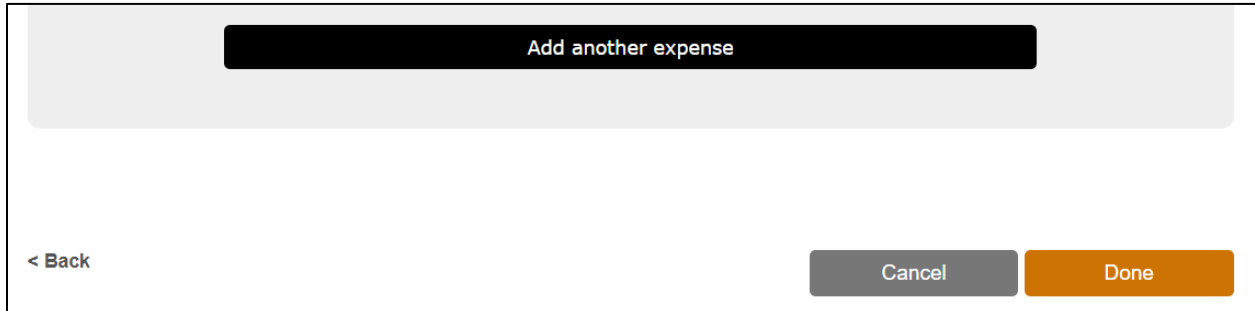
If you have incurred expenses on behalf of the party, click **Add expenses individually**.

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu on the left includes sections for FINANCIAL REPORTING, WELCOME, ANNUAL REVENUE, ANNUAL EXPENSES, ASSETS, LIABILITIES, ATTACHMENTS, and FINALIZE. The 'ANNUAL EXPENSES' section is expanded to 'Exp. incurred for party'. The main content area displays the question 'Have you incurred expenses on behalf of the party?' with a list of categories: (1) Advertising, posters, pamphlets, and promotional; (2) Signs / structural support; (3) Polling (opinion surveys, market research); (4) Honoraria and salaries; (5) Office occupancy (rent, utilities), meeting space, telephone and office supplies; (6) Furniture and equipment rental; (7) Other expenses. A prominent black button labeled 'Add expenses individually' is centered below the list. A note at the bottom states: 'NOTE: Election expenses subject to the party's spending limit that are incurred by the CA on behalf of the party must be reported on line 12 "Election expenses incurred by CA for party". The total must be carried forward to the party's campaign return to count toward the party's election expense spending limit.' Navigation buttons for '< Back' and 'Next' are visible at the bottom.

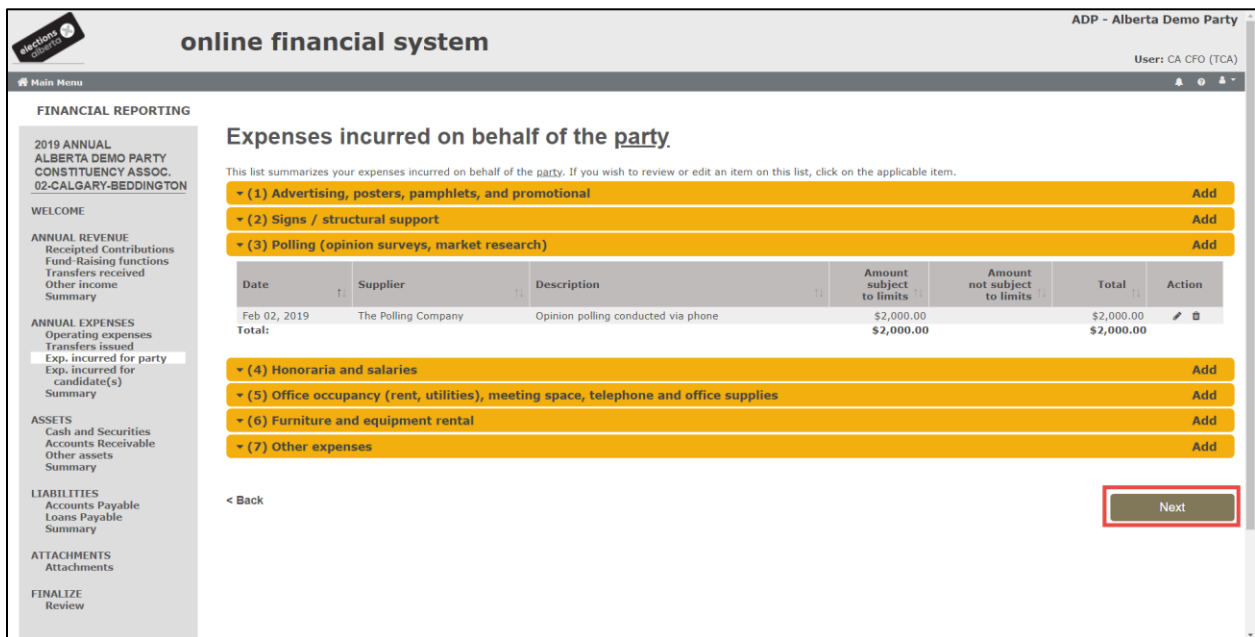
- Enter the Date, Category of the expense, Supplier, Description, Amount subject to limits, and Amount not subject to limits.

The screenshot shows the 'online financial system' interface for 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu on the left is the same as in the previous screenshot. The main content area displays the question 'Enter an expense incurred for the party'. The form contains the following fields: 'Date' (Feb 2, 2019), 'Category' (3. Polling (opinion surveys, market research)), 'Supplier' (The Polling Company), 'Description' (Opinion polling conducted via phone), 'Amount subject to limits' (2000), 'Amount not subject to limits' (0), and 'Total' (\$2,000.00). A prominent black button labeled 'Add another expense' is centered below the form. Navigation buttons for '< Back', 'Cancel', and 'Done' are visible at the bottom.

- b. If you do not have another expense to add, click **Done**.
- c. If you have another expense to add, click **Add another expense**.



- d. Review the details for Expenses incurred by the CA on behalf of the party. If all information is correct, click **Next**. You can also Edit or Delete an expense or add another expense, if required.



### *Expenses incurred on behalf of a candidate*

Outside of its own day-to-day operational expenses, the CA may incur expenses on behalf of their candidate(s). Some of these expenses may be subject to the candidate's election expense limits—these election expenses are to be carried forward to the candidate's campaign return to count toward the candidate's spending limit for an election or by-election.

Expenses incurred on behalf of the candidate should not be recorded as annual operating expenses of the CA.

It is very important to identify election expenses (i.e. expenses for goods or services consumed in the election period that are subject to the candidate's spending limit). For each expense item, the CA should consider when the goods or services were used and whether an expense is excluded from the definition of an election expense.

Expenses can span campaign and election periods—such costs need to be allocated to the campaign and election periods based on when they are consumed.

[See examples of how to treat expenses that span campaign and election periods on page 4 of Interpretation Bulletin No. 4](#)

The following is a breakdown of the expenses a CA can incur on behalf of a candidate that are subject to the candidate's election spending limit:

1. Advertising, posters, pamphlets, and promotional
2. Signs / structural support
3. Polling (opinion surveys, market research)
4. Honoraria and salaries
5. Office occupancy (rent, utilities), meeting space, telephone and office supplies
6. Furniture and equipment rental
7. Other expenses

Allocate invoices to the above categories. For an expense that does not fit on of the above categories, use "other expenses".

In addition, "other expenses" include the following expenses to which the candidate election expense limit does not apply:

1. Candidate's travel expenses reasonably related to the election, including meals and accommodation. This does not include travel companions
2. A candidate's childcare expenses
3. Expenses related to the provision of care for a person with a physical or mental incapacity for who the candidate normally provides such care. In the case of a candidate who has a disability, additional expenses that are related to the disability
4. Audit and financial fees necessary for compliance with the EFCDA
5. Reasonable incidental expenses incurred by or on behalf of volunteers

If you have not incurred expenses on behalf of a candidate, click **Next**.

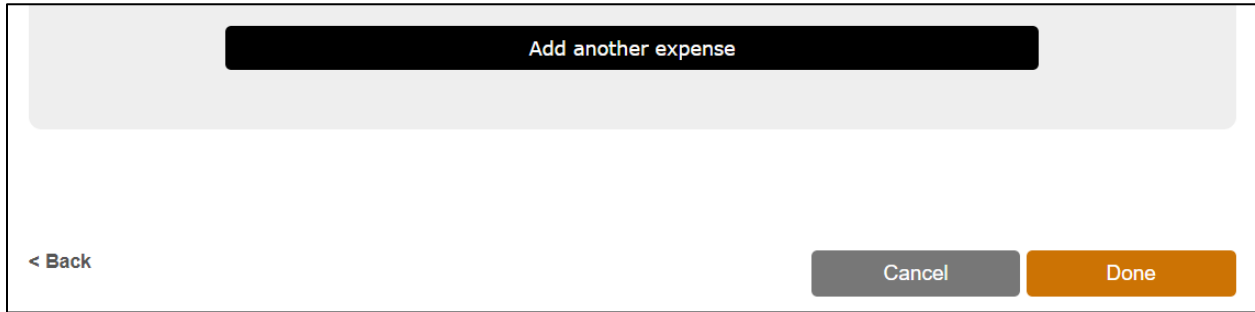
If you have incurred expenses on behalf of a candidate, click **Add expenses individually**.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu on the left includes sections for FINANCIAL REPORTING, ASSETS, LIABILITIES, ATTACHMENTS, and FINALIZE. The current screen asks, 'Have you incurred expenses on behalf of a candidate(s)?'. A yellow box lists seven categories of expenses: (1) Advertising, posters, pamphlets, and promotional; (2) Signs / structural support; (3) Polling (opinion surveys, market research); (4) Honoraria and salaries; (5) Office occupancy (rent, utilities), meeting space, telephone and office supplies; (6) Furniture and equipment rental; (7) Other expenses. A black button labeled 'Add expenses individually' is centered below the list. Navigation buttons for '< Back' and 'Next' are at the bottom.

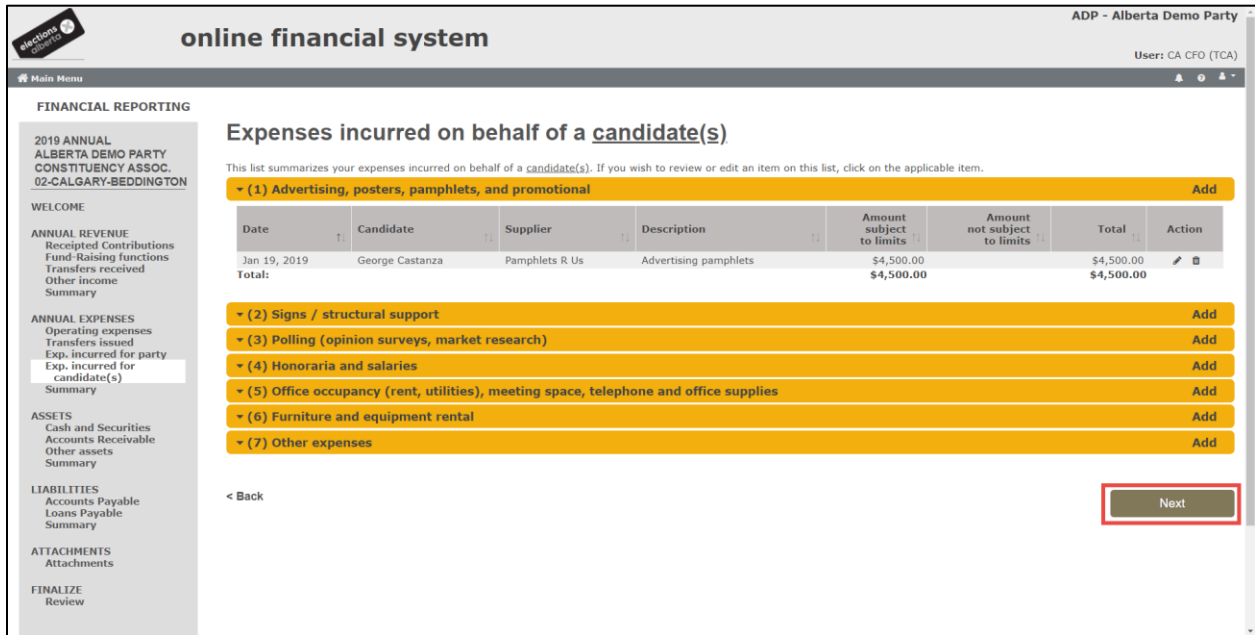
- a. Enter the Date, Category of the expense, Supplier, Description, Amount subject to limits, Amount not subject to limits.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu on the left is the same as in the previous screenshot. The current screen is titled 'Enter an expense incurred for a candidate(s)'. It contains a form with the following fields: Date (Jan 19, 2019), Candidate (OTHER), Candidate Name (George Castanza), Category (1. Advertising, posters, pamphlets, and promotional), Supplier (Pamphlets R Us), Description (Advertising pamphlets), Amount subject to limits (4500), Amount not subject to limits (0), and Total (\$4,500.00). A black button labeled 'Add another expense' is centered below the form. Navigation buttons for '< Back', 'Cancel', and 'Done' are at the bottom.

- b. If you do not have another expense to add, click **Done**.
- c. If you have another expense to add, click **Add another expense**.




- d. Review the details for Expenses incurred by the CA on behalf of a candidate. If all information is correct, click **Next**. You can also Edit or Delete an expense or add another expense, if required.





## Summary of Expenses

Review the summary of expenses. If all information is correct, click **Next**. Otherwise, go to the section you need to make updates to by clicking the **View** button beside that section.


**online financial system**
ADP - Alberta Demo Party

User: CA CFO (TCA)

**FINANCIAL REPORTING**

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
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 Attachments

FINALIZE  
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### Here's your summary of expenses and surplus (deficit)

ANNUAL AND OTHER EXPENSES			Total
(9) Annual operating expenses	<a href="#">View</a>		\$250.00
(10) Transfers issued	<a href="#">View</a>		<u>\$500.00</u>
<b>(11) TOTAL (lines 9 and 10)</b>			<b>\$750.00</b>
		<b>Subject to limits</b>	<b>Not subject to limits</b>
			<b>Total</b>
<b>ELECTION EXPENSES</b>			
(12) Election expenses incurred by CA for party	<a href="#">View</a>	\$2,000.00	\$0.00
(13) Election expenses incurred by CA for specific candidate(s)	<a href="#">View</a>	<u>\$4,500.00</u>	<u>\$0.00</u>
(14) TOTAL (lines 12 and 13)		\$6,500.00	\$0.00
<b>(15) TOTAL ANNUAL EXPENSES (lines 11 and 14)</b>			<b><u>\$7,250.00</u></b>
<b>ANNUAL SURPLUS (DEFICIT)</b>			
(16) TOTAL ANNUAL REVENUE (line 8)	<a href="#">View</a>		\$8,462.00
(17) TOTAL ANNUAL EXPENSES (line 15)			<u>\$7,250.00</u>
<b>(18) ANNUAL SURPLUS (DEFICIT) (line 16 less line 17)</b>			<b><u>\$1,212.00</u></b>

If you would like to review any of the expense categories above, click on "View". Otherwise click "Next".

< Back
Next

# Assets

All assets held by the CA as of December 31<sup>st</sup> must be reported to Elections Alberta on the annual financial statement.

Assets include money in the bank, petty cash, investments, accounts receivable and pre-paid election goods or materials held for future use (e.g. signage structure).

To begin entering assets, click **Next**.

**elections**  
Alberta

ADP - Alberta Demo Party

User: CA CFO (TCA)

online financial system

FINANCIAL REPORTING

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

WELCOME

ANNUAL REVENUE  
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Accounts Payable  
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ATTACHMENTS  
Attachments

FINALIZE  
Review

## Assets

Enter / confirm assets of your constituency association at December 31st.

Welcome Annual Revenue Annual Expenses **Assets** Liabilities Attachments Review & Submit

Examples of Assets:

- Money in the bank
- Petty cash
- Investments that earn money
- Pre-paid election goods or materials to be kept for future use (e.g. signage structure)

< Back **Next**

## Cash and Securities

Cash and securities includes money in bank accounts, petty cash and bonds, stocks, or securities.

**You must upload bank statements for all months, including cancelled cheque images, for the year to show your balance and financial transactions.**

- a. Click **Edit assets**.

The screenshot shows the 'online financial system' interface for the '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The main heading is 'Cash and Securities'. Below the heading, there is a table for 'CASH AND SECURITIES' with columns for descriptions and 'Total' values. The table lists three items: (19) Cash on deposit (\$0.00), (20) Petty cash (\$0.00), and (21) Bonds, stocks and securities (\$0.00). A red box highlights the 'Edit assets' button located below the table. Below the table, there is a note: 'Don't forget to click below to upload your bank statement attachment. Note you can also attach it later if you prefer.' and a button labeled 'Click here to upload your bank statement'. At the bottom, there is a 'Document(s) to attach' section with a list of required documents: Bank account statements or a transaction print-out - all months, Cheque images - all months, Online donation account statements or transaction print-out - all months (e.g. PayPal, Stripe, Square), and Investment statements - end of year. A note states: 'Note: you can also attach later if you prefer, but OFS will not allow you to submit your financial return until the documents are attached.' Navigation buttons for '< Back' and 'Next' are visible at the bottom.

CASH AND SECURITIES	Total
(19) Cash on deposit	\$0.00
(20) Petty cash	\$0.00
(21) Bonds, stocks and securities	\$0.00

[Edit assets](#)

Don't forget to click below to upload your **bank statement** attachment. Note you can also attach it later if you prefer.

[Click here to upload your bank statement](#)

**Document(s) to attach**

- Bank account statements or a transaction print-out - all months
- Cheque images - all months
- Online donation account statements or transaction print-out - all months (e.g. PayPal, Stripe, Square)
- Investment statements - end of year

Note: you can also attach later if you prefer, but OFS will not allow you to submit your financial return until the documents are attached.

< Back [Next](#)

b. Enter values for your Cash on deposit, Petty cash, and Bonds, stocks and securities.

The screenshot shows the 'Cash and Securities' page in the 'online financial system'. The page title is 'Cash and Securities' and it includes a 'Help' button. The main content area is a light orange box with the heading 'CASH AND SECURITIES' and a 'Total' column. There are three input fields: (19) Cash on deposit with a value of 0.00, (20) Petty cash with a value of 0.00, and (21) Bonds, stocks and securities with a value of 0.00. Red circles with numbers 1, 2, and 3 are placed over the input fields. Below the input fields are 'Cancel' and 'Save' buttons. A note below the input fields says: 'Don't forget to click below to upload your bank statement attachment. Note you can also attach it later if you prefer.' Below this note is a button that says 'Click here to upload your bank statement'. At the bottom of the page are '< Back' and 'Next' buttons.

	Total
(19) Cash on deposit	\$ 0.00
(20) Petty cash	\$ 0.00
(21) Bonds, stocks and securities	\$ 0.00

c. Click Save

The screenshot shows the 'Cash and Securities' page in the 'online financial system'. The page title is 'Cash and Securities' and it includes a 'Help' button. The main content area is a light orange box with the heading 'CASH AND SECURITIES' and a 'Total' column. There are three input fields: (19) Cash on deposit with a value of 5000, (20) Petty cash with a value of 250, and (21) Bonds, stocks and securities with a value of 0. The 'Save' button is highlighted with a red box. Below the input fields are 'Cancel' and 'Save' buttons. A note below the input fields says: 'Don't forget to click below to upload your bank statement attachment. Note you can also attach it later if you prefer.' Below this note is a button that says 'Click here to upload your bank statement'. At the bottom of the page are '< Back' and 'Next' buttons.

	Total
(19) Cash on deposit	\$ 5000
(20) Petty cash	\$ 250
(21) Bonds, stocks and securities	\$ 0

- d. Click the button that says **Click here to upload your bank statement(s)**
- e. Upload as many files as you need to provide bank statements for all twelve (12) months of the year

**online financial system** ADP - Alberta Demo Party

User: CA CFO (TCA)

**FINANCIAL REPORTING**

**Cash and Securities**

Enter amounts if your constituency association had any financial balances at year-end, including money in the bank.

CASH AND SECURITIES	Total
(19) Cash on deposit	\$5,000.00
(20) Petty cash	\$250.00
(21) Bonds, stocks and securities	\$0.00

Don't forget to click below to upload your **bank statement** attachment. Note you can also attach it later if you prefer.

[Click here to upload your bank statement](#)

**Document(s) to attach**

- Bank account statements or a transaction print-out - all months
- Cheque images - all months
- Online donation account statements or transaction print-out - all months (e.g. PayPal, Stripe, Square)
- Investment statements - end of year

Note: you can also attach later if you prefer, but OFS will not allow you to submit your financial return until the documents are attached.

< Back Next >

- f. Click **Next** once all information is complete.

**online financial system** ADP - Alberta Demo Party

User: CA CFO (TCA)

**FINANCIAL REPORTING**

**Cash and Securities**

Enter amounts if your constituency association had any financial balances at year-end, including money in the bank.

CASH AND SECURITIES	Total
(19) Cash on deposit	\$5,000.00
(20) Petty cash	\$250.00
(21) Bonds, stocks and securities	\$0.00

Don't forget to click below to upload your **bank statement** attachment. Note you can also attach it later if you prefer.

**Attachments**

Bank Statements January to December.pdf

[Click here to upload your bank statement](#)

**Document(s) to attach**

- Bank account statements or a transaction print-out - all months
- Cheque images - all months
- Online donation account statements or transaction print-out - all months (e.g. PayPal, Stripe, Square)
- Investment statements - end of year

Note: you can also attach later if you prefer, but OFS will not allow you to submit your financial return until the documents are attached.

< Back Next >

## Accounts Receivable

Accounts Receivable include:

- amounts owed to your CA but not yet received
- amounts received that have not been deposited and added to your bank balance at year-end.

If you do not have any accounts receivables to report, click **Next**.

If you have accounts receivable(s) to report, click **Record accounts receivable individually**.

The screenshot shows the 'Accounts Receivable' screen in the 'online financial system'. The page title is 'Accounts Receivable' and it includes a sub-header: 'Enter any monies your constituency association expected to receive or received by December 31st but were not deposited yet.' A large orange button labeled 'Record accounts receivable individually' is centered on the page. Navigation buttons for '< Back' and 'Next' are visible. The left sidebar contains a 'FINANCIAL REPORTING' menu with categories like '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The user is identified as 'User: CA CFO (TCA)'.

a. Enter the Date, Received or Owed From, Description, and Amount.

The screenshot shows the 'Enter details for Accounts Receivable' screen. It features a form with the following fields: 'Date' (Feb 5, 2019), 'Received or Owed From' (Bobs Burgers), 'Description' (Refund for food not eaten), and 'Amount' (2200). Below the form is a button labeled 'Add another A/R line item'. A detailed instruction block explains: 'For each person, business or organization that owed money to your constituency association that was not yet received and/or deposited at December 31st: Date - Enter date of the receivable. Received or Owed From - Enter specific name of the person, business or organization. This can include a damage deposit owed from a hall rental, transfers of monies from your party, candidates or other constituency associations etc. Description - Enter description of what the payment was for. Amount - Enter amount.' Navigation buttons for '< Back', 'Cancel', and 'Done' are at the bottom. The left sidebar and user information are consistent with the previous screenshot.

- b. If you do not have another item to enter, click **Done**.
- c. If you have another item to enter, click **Add another A/R line item**. Otherwise, click **Done**.

Add another A/R line item

For each person, business or organization that owed money to your constituency association that was not yet received and/or deposited at December 31st:

**Date** – Enter date of the receivable.

**Received or Owed From** – Enter specific name of the person, business or organization. This can include a damage deposit owed from a hall rental, transfers of monies from your party, candidates or other constituency associations etc

**Description** – Enter description of what the payment was for.

**Amount** – Enter amount.

< Back

Cancel

Done

- d. Review the details for Accounts Receivable. If all information is correct, click **Next**. You can also Edit or Delete an item or add another item, if required.

elections alberta

online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

**FINANCIAL REPORTING**

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

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**FINALIZE**  
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### Accounts Receivable

This list summarizes your accounts receivable. If you wish to review or edit an item on this list, click on the applicable item.

Date	Received or Owed From	Description	Amount	Action
Feb 05, 2019	Bobs Burgers	Refund for food not eaten	\$2,200.00	✎ 🗑
<b>Total:</b>			<b>\$2,200.00</b>	

Add another A/R line item

< Back

Next

## Other Assets

Other assets include pre-paid election goods or materials held for future use (e.g. signage structure). Do NOT report typical operational assets such as furniture, equipment, computers, cell phones, etc. as Other Assets—these items should be expensed in the year acquired.

*Note: if you report pre-paid election goods or materials reported as an asset, you must also report a matching amount as a liability under Accounts Payable (i.e. an amount to be expensed in a future election) to keep your financial statement in balance.*

If you do not have other assets to report, click **Next**.

If you have other assets to report, click **Record other assets individually**.

The screenshot shows a web application interface for an "online financial system". The header includes the "elections alberta" logo, the title "online financial system", and the user information "ADP - Alberta Demo Party" and "User: CA CFO (TCA)". A "Main Menu" is visible on the left side of the page. The main content area is titled "Other Assets" and features a large orange box with the text "Other assets are reported here." and a black button labeled "Record other assets individually". Below this box, there is a definition of "Other Assets" and a "Next" button. The left sidebar contains a "FINANCIAL REPORTING" menu with categories such as "2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON", "WELCOME", "ANNUAL REVENUE", "ANNUAL EXPENSES", "ASSETS", "LIABILITIES", "ATTACHMENTS", and "FINALIZE".



- a. Enter the Date, Description, and Value

The screenshot shows the 'Record other assets at cost' form within the 'online financial system' interface. The page header includes 'elections alberta' logo, 'online financial system', and 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. A left-hand navigation menu lists various financial reporting categories. The main form area contains three input fields: 'Date' (Dec 30, 2019), 'Description' (Accounting computer), and 'Value' (600). Below these fields is a prominent black button labeled 'Record another other asset at cost'. At the bottom of the form are '< Back', 'Cancel', and 'Done' buttons.

- b. If you do not have another asset to enter, click **Done**.
- c. If you have another item to enter, click **Record another asset at cost**.



This close-up view highlights the 'Record another other asset at cost' button, which is a large black rectangle with white text. Below it, the '< Back', 'Cancel', and 'Done' buttons are visible. The 'Done' button is highlighted in orange, indicating it is the recommended action.

- d. Review the details for Other Assets. If all information is correct, click **Next**. You can also Edit or Delete an asset or add another asset, if required.

The screenshot displays the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu on the left includes sections for 'FINANCIAL REPORTING', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'ASSETS' section is expanded to show 'Other assets'.

### Other assets at cost

This list summarizes other assets at cost. If you wish to review or edit an item on this list, click on the applicable item.

Date	Description	Amount	Action
Dec 30, 2019	Accounting computer	\$600.00	 
<b>Total:</b>		<b>\$600.00</b>	

[Add a new other asset at cost](#)

[< Back](#) [Next](#)

## Summary

Review the summary of assets entered.

If all information is correct, click **Next**.

To make changes to one of the categories, click the **View** button beside that line.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is identified as 'CA CFO (TCA)'. The main menu includes 'FINANCIAL REPORTING', '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'ASSETS' section is highlighted, showing a summary of assets with a total of \$8,050.00. The summary table includes categories like Cash on deposit, Petty cash, Bonds, stocks and securities, Accounts Receivable, and Other assets at cost. A 'Next' button is highlighted with a red box.

**online financial system** ADP - Alberta Demo Party  
User: CA CFO (TCA)

FINANCIAL REPORTING

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02-CALGARY-BEDDINGTON

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### Here's your summary of assets

ASSETS		Total
(19) Cash on deposit	<a href="#">View</a>	\$5,000.00
(20) Petty cash	<a href="#">View</a>	\$250.00
(21) Bonds, stocks and securities	<a href="#">View</a>	\$0.00
(22) Accounts Receivable	<a href="#">View</a>	\$2,200.00
(23) Other assets at cost	<a href="#">View</a>	\$600.00
<b>(24) TOTAL ASSETS (lines 19 to 23)</b>		<b>\$8,050.00</b>

If you would like to review any of the categories above, click on "View". Otherwise click "Next".

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# Liabilities

All liabilities for the CA as of December 31<sup>st</sup> must be reported to Elections Alberta on the annual financial statement.

To begin entering liabilities, click **Next**.

**online financial system** ADP - Alberta Demo Party  
User: CA CFO (TCA)

**FINANCIAL REPORTING**

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

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## Liabilities

Enter / confirm liabilities of your constituency association at December 31st.

Welcome Annual Revenue Annual Expenses Assets **Liabilities** Attachments Review & Submit

**Examples of Liabilities:**

- Loan from a bank
- Invoices not yet paid
- Amounts paid that haven't cleared the bank (e.g. uncashed cheques)
- Elections goods or materials to be transferred to the party, candidate or other constituency associations for their future use

< Back **Next**

## Accounts Payable

Accounts payable include:

- invoices from suppliers that were not yet paid by the CA at year-end
- debts owing to suppliers that were not yet billed/invoiced at year-end
- cheques issued but not cashed at year-end (i.e. the amounts remain in the CA's year-end bank balance)
- amounts representing prepaid items (e.g. signage) that will be expensed in a future election

*Note: if you report pre-paid election goods or materials reported as an asset, you must also report a matching amount as a liability under Accounts Payable (i.e. an amount to be expensed in a future election) to keep your financial statement in balance.*

If you do not have accounts payables to report, click **Next**.

If you have accounts payable(s) to report, click **Record accounts payable individually**.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu on the left includes sections for 'FINANCIAL REPORTING', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', 'ATTACHMENTS', and 'FINALIZE'. The 'Accounts Payable' section is highlighted under 'LIABILITIES'. The main content area displays the title 'Accounts Payable' and a prompt to 'Enter details of any invoices that have not been paid yet, and any amounts owed that have not been billed yet.' A large orange box contains a button labeled 'Record accounts payable individually'. Below this, there are 'Examples of Accounts Payable' listed as bullet points: 'Invoices not yet paid', 'Amounts owed that have not been billed yet', 'Amounts paid that haven't been cashed yet', and 'Elections goods or materials to be transferred to the party, candidate or other constituency associations for their use in future'. Navigation buttons for '< Back' and 'Next' are visible at the bottom of the main content area.

- a. Enter the Date, Paid or Owed To, Description, and Amount.

elections  
Alberta

online financial system

ADP - Alberta Demo Party

User: CA CFO (TCA)

Main Menu

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### Enter details for Accounts Payable

\* Date: Nov 1, 2019

\* Paid or Owed To: John Smith

\* Description: Cheque not cashed

\* Amount: 1200

Add another A/P line item

< Back

Cancel Done

- b. If you not have another item to enter, click **Done**.
- c. If you have another item to enter, click **Record another A/P line item**.



Add another A/P line item

< Back

Cancel Done

- d. Review the details for Accounts Payable. If all information is correct, click **Next**. You can also Edit or Delete an item or add another item, if required.

The screenshot shows the 'online financial system' interface for the '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The main heading is 'Accounts Payable'. Below the heading is a table with the following data:

Date	Paid or Owed To	Description	Amount	Action
Nov 01, 2019	John Smith	Cheque not cashed	\$1,200.00	 
<b>Total:</b>			<b>\$1,200.00</b>	

Below the table is a button labeled 'Add another A/P line item'. At the bottom of the page, there are two buttons: '< Back' and 'Next'. The 'Next' button is highlighted with a red rectangular box.

## Loans Payable

A party or CA may borrow money from any financial institution, except an Alberta Treasury Branch (ATB Financial).

### Co signed loans, Guarantees and Collateral

Only a person ordinarily resident in Alberta may sign, co-sign, guarantee or provide collateral security for a loan on behalf of a party or CA. The amount of a guarantee (or collateral security) counts toward the guarantor's yearly contribution limit, however no contribution receipt is to be issued to a guarantor in respect of the guarantee or collateral.

### Loan Payments

Only a person ordinarily resident in Alberta may make a loan payment on behalf of the borrower or guarantor. Loan payments made on behalf of a party or CA must be recorded and receipted as contributions. Such payments count toward the payor's yearly contribution limit, less any reimbursement by the borrower. If you do not have loans payable to report, click **Next**.

If you have loans payable to report, click **Record loans payable individually**.

The screenshot shows the 'online financial system' interface for the '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The user is identified as 'CA CFO (TCA)'. The main menu on the left lists various financial reporting categories, with 'LIABILITIES' > 'Loans Payable' selected. The main content area is titled 'Loans Payable' and contains the instruction: 'Enter details of any loan agreement you have with a financial institution(s), including the borrowed amount, payment details and names of the guarantors.' A large yellow box with a black button labeled 'Record loans payable individually' is centered on the screen. Navigation buttons for '< Back' and 'Next' are visible at the bottom of the main content area.



- a. Enter the Date of Loan Agreement, Name and Address of Lender, Original Loan Amount, Total Interest, Total Payments Made, Current Balance Owing, Term, Guarantor information, and Payer information.
  - i. Note: if you have additional guarantor(s) or payer(s) to add, click the add button to add more than one.

The screenshot shows the 'Record Loan Payable' form within the 'online financial system'. The form is divided into three main sections:

- Loan Details:** Includes fields for Date of Loan Agreement (mm/dd/yyyy), Name and Address of Lender (Name, Address), Original Loan Amount, Total Interest, Total Payments made, Current Balance Owing, and Term.
- Guarantor Details:** Includes a field for Full Name and Address of Guarantor 1 (Name, Address) and an Amount 1 field.
- Payment Details:** Includes a field for Full Name and Address of Payer 1 (Name, Address).

At the bottom of the form, there is a 'Record another Loan' button, a '< Back' button, and 'Cancel' and 'Done' buttons.

- b. If you do not have another loan to enter, click **Done**.
- c. If you have another loan to enter, click **Record another loan**.

This close-up screenshot focuses on the bottom of the form. It features a large black button with the text 'Record another Loan' in white. To the left is a '< Back' button, and to the right are 'Cancel' and 'Done' buttons.

- d. Review the details for Loans Payable. If all information is correct, click **Next**. You can also Edit or Delete a loan or add another loan, if required.

The screenshot displays the 'online financial system' interface for the '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON'. The user is identified as 'CA CFO (TCA)'. The main menu on the left lists various financial reporting categories, with 'Loans Payable' highlighted under 'LIABILITIES'. The central area shows the 'Loan Payable' details for 'Loan 1', including loan agreement information, guarantor details, and payment details. A 'Next' button is highlighted with a red box at the bottom right of the interface.

**online financial system** ADP - Alberta Demo Party  
User: CA CFO (TCA)

**FINANCIAL REPORTING**

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

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## Loan Payable

This list summarizes loans. If you wish to review or edit an item on this list, click on the applicable item.

Total number of loans: 1  
Total amount owing on all outstanding loans: \$2,300.00

**Loan 1**

Date of Loan Agreement:	Mar 03, 2019
Name and Address of Lender:	The Bank of Money 1 Main Street, Edmonton
Original Loan Amount:	\$2,000.00
Total Interest:	\$600.00
Total Payments made:	\$300.00
Current Balance Owing:	\$2,300.00
Term:	2 years

**Guarantor Details**

Full Name and Address of Guarantor 1:	Bob Smith 123 Second Ave, Edmonton
Amount 1:	\$2,000.00

**Payment Details**

Full Name and Address of Payer 1:	Barry Smith 129 Second Ave, Edmonton
-----------------------------------	---

[Add a new loan](#)

< Back **Next**

## Summary

Review the summary of liabilities entered

If all information is correct, click **Next**. To make changes to one of the categories, click the **View** button beside that line.

The screenshot shows the 'online financial system' interface. The top right corner displays 'ADP - Alberta Demo Party' and 'User: CA CFO (TCA)'. The main heading is 'Here's your summary of liabilities'. A table lists liabilities with 'View' buttons and amounts:

LIABILITIES		
(25) Accounts Payable	<a href="#">View</a>	\$6,838.00
(26) Loans Payable	<a href="#">View</a>	\$2,300.00
<b>(27) TOTAL LIABILITIES (lines 25 and 26)</b>		<b>\$9,138.00</b>

Below the table, there is a note: 'If you would like to review any of the categories above, click on "View". Otherwise click "Next".' Navigation buttons include '< Back' and a 'Next' button highlighted with a red box.

**FINANCIAL REPORTING**

2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON

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Review

# Attachments

OFS will detect when you need to upload attachments to your financial statement to support the information being filed with Elections Alberta.

If a file is missing, click **Click here to upload file** beside that attachment type.

Note: for bank statements, you are required to upload bank statements for each month the CA was registered with Elections Alberta.

Once all attachments have been uploaded, click **Next**.

The screenshot shows the 'online financial system' interface for the 'ADP - Alberta Demo Party'. The user is logged in as 'CA CFO (TCA)'. The main menu includes 'FINANCIAL REPORTING' and 'ATTACHMENTS'. The 'ATTACHMENTS' section is highlighted. The main content area is titled 'Attachments to Financial Return' and contains a table with the following data:

Attachment types ↑	Date Uploaded ↑	File Name ↑	Action
Bank Statement	** MISSING **	Click here to upload file	
Operating Expenses	** MISSING **	Click here to upload file	

Below the table, it states: 'Number of attachments missing: 2' and 'Number of attachments uploaded: 0'. There are '< Back' and 'Next >' buttons at the bottom of the table area.

# Finalize

Review all details of the financial statement.

If there are any errors with the financial statement, they will appear on this screen. All errors must be corrected prior to submitting the financial statement for acceptance by Elections Alberta.

The screenshot shows the 'online financial system' interface for the Alberta Demo Party. The page is titled 'FINANCIAL REPORTING' and includes a 'Main Menu' on the left with various reporting categories like '2019 ANNUAL ALBERTA DEMO PARTY CONSTITUENCY ASSOC. 02-CALGARY-BEDDINGTON', 'WELCOME', 'ANNUAL REVENUE', 'ANNUAL EXPENSES', 'ASSETS', 'LIABILITIES', and 'ATTACHMENTS'. The main content area features a heading 'Let's double-check that we have everything' and a warning message: 'ATTENTION: 1. There is/are missing attachment(s). 2. These numbers do not match: (28) NET ASSETS (LIABILITIES) (\$1,088.00) (31) NET ASSETS (LIABILITIES) (\$1,988.00)'. Below this, there are links for 'Income Statement', 'Annual Surplus (Deficit)', 'Balance Sheet', and 'Consolidation'. The 'Consolidation' section is highlighted in yellow and shows the following data: (29) NET ASSETS (LIABILITIES) FROM PREVIOUS YEAR'S STATEMENT \$0.00; (30) ANNUAL SURPLUS (DEFICIT) (\$1,988.00); and (31) NET ASSETS (LIABILITIES) (lines 29 and 30) (\$1,988.00). At the bottom, there is a 'Submit Financial Statement' button highlighted with a red box.

Click **Submit Financial Statement** on the Review screen to submit the financial statement to Elections Alberta. If there are any errors on the financial statement, you will not be able to submit it until the errors are corrected, as indicated at the top of the *Review* screen.

Financial Statements must be signed-off by both the CFO and President of the Constituency Association. If one of those individuals is not available, or if you hold both roles for the Constituency Association, a representative from the political party can provide the second sign-off on the financial statement.

**When the CFO or President signs off, OFS will send an email to the other individual informing them they need to approve the financial statement before it is considered submitted.**

The dual submission and sign-off must be done before midnight on March 31<sup>st</sup> to be considered filed on time.