

**CAMPAIGN PERIOD FINANCIAL STATEMENTS  
SUPPORTING SCHEDULES**

**SCHEDULE 1      BANK INDEBTEDNESS AND OTHER BORROWINGS**

Financial Institution # 1	Name:	_____
	Address:	_____
		_____
		_____
Amount Borrowed		_____
Amount outstanding at end of period		_____
Terms and conditions of borrowing		_____
		_____
Guarantors:		
<b>Name</b>	<b>Address</b>	<b>Amount</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Financial Institution # 2	Name:	_____
	Address:	_____
		_____
		_____
Amount Borrowed		_____
Amount outstanding at end of period		_____
Terms and conditions of borrowing		_____
		_____
Guarantors:		
<b>Name</b>	<b>Address</b>	<b>Amount</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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**SCHEDULE 2      CONTRIBUTIONS**

**CONTRIBUTIONS OF MONEY**

Total Individual Contributions in excess of \$100 (Attach a Listing indicating names, address & amount for each contributor)	_____	(A) (note 1)
Total Individual Contributions of \$100 or less	_____	(B)
Less amounts returned or payable to the contributor (details) _____ _____	_____	(C) (note 2)
Less amounts paid or payable to the Chief Electoral Officer (details) _____ _____	_____	(D) (note 3)
Total contributions of money    (A plus B less C & D)	_____	(E)
<b>Contributions of goods and/or services</b>	_____	(F) (note 4)
<b>Total contributions</b> (E plus F)	_____	(G) (note 5)

Note (1)      Attach a listing indicating the name and address of the contributor and the contribution amount with respect to contributions that either individually or in total exceed \$100.

Note (2)      Attach a listing indicating the name, address, contribution amount, and reason for return with respect to contributions that have for any reason been returned to the contributor.

Note (3)      Include the total of all contributions required for any reason to be paid to the Chief Electoral Officer. Include a cheque, if applicable, in this amount payable to the Office of the Chief Electoral Officer.

Note (4)      Include an estimate of the value of any goods or services donated to the campaign. Attach a listing indicating the name, address and the value of the contribution with respect to contributions that either individually or in total exceed \$100.

Note (5)      This amount should agree with the figure reported on the Statement of Income and Expenses for the period

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**SCHEDULE 3      INCOME TAX RECEIPT RECONCILIATION**

**RECEIPTS SUPPLIED BY CHIEF ELECTORAL OFFICER**

From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____

Total # Supplied \_\_\_\_\_

**RECEIPTS USED**

From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____

Total # Used \_\_\_\_\_

Total Returned \_\_\_\_\_

**PLEASE LIST ALL CANCELLED/LOST/DESTROYED RECEIPTS**

_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

**PLEASE NOTE:**

All three copies (white/green & pink) of cancelled or voided receipts must be returned to the Chief Electoral Office. A written explanation should be provided if receipts have been lost or destroyed.

Candidates in elections are required to return all copies of unused receipts. Political parties may hold unused receipts for issue in the next or subsequent reporting periods.

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**SCHEDULE 4 FUND RAISING ACTIVITY REPORT (Please use a separate form for each activity)**

Date of Activity	_____
Description of Activity	_____
Admission Charge per person	_____
Number of tickets sold	_____
Contribution Portion of Admission Charge	_____
Contributions of goods and/or services	_____
Other Contributions	_____
Total income (all sources)	_____
Total expenses (all sources)	_____
Net Income	_____

To report fund raising income, expenses and contributions as required by the Elections Act it will be necessary to determine if there is a contribution portion associated with the admission charge to the function and also to adjust for any other amounts treated as contributions under the Elections Act.

**How to calculate the Contribution Portion of an Admission Charge**

- If an admission charge is \$50 or less the contribution portion is zero
- If an admission charge is between \$50 & \$100 the contribution is ½ of admission
- If an admission charge is greater then \$100 the contribution is the charge less \$50

**Also Note:** It is possible that there will be contributions to a fundraiser other than those related to the admission charge. Other contributions may take the form of “goods and services” donated for sale or auction, or an individual may simply wish to make a direct donation at the time.

All political contributions, including those related to a fundraising event, are subject to standard receipting and reporting rules as outlined under the Elections Act. Contributions relating to the fundraising event reported here must be reported along with other contributions on Schedule II of the candidate’s filing package and carried forward to the candidate’s income and expenditure statements per the instructions on that schedule.

**How to determine Fundraising Income Net of Contributions for carry forward to the candidate’s statement of income and expenses simply:**

Simply take net income for the fundraiser from all sources and subtract any amounts that are considered to be contributions under the Elections Act such as:

- The contribution portion of the admission charge as determined per the above instructions
- Contributions of goods and/or services
- Other direct contributions

Fund raising income net of contributions should be reported in the appropriate area of the Statement of Income and Expenses. Fund raising expenses would be actual cash expenses associated with the fundraising event.

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**SCHEDULE 5**

**TRANSFERS RECEIVED AND PAID OUT**

**TRANSFERS RECEIVED**

<b>Date</b> Mm/dd/yy	<b>SOURCE/DESCRIPTION OF TRANSFER</b>	<b>AMOUNT</b>
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____

**TRANSFERS PAID OUT**

<b>Date</b> Mm/dd/yy	<b>SOURCE/DESCRIPTION OF TRANSFER</b>	<b>AMOUNT</b>
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____
__/__/__	_____	_____

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**SCHEDULE 6 – AUDIT SUBSIDY and ACCOUNTING FEES**

Audit fees (Attach Invoice)	(A) _____
Less Chief Electoral Officer Subsidy (maximum of \$500)	(B) _____
 Audit fees net of subsidy (A minus B)	 (C) _____
Add other Accounting Fees/Costs	(D) _____
 Total Audit and Accounting Fees (C plus D)	 (E) _____

Amount (E) is to be carried forward to the appropriate area of the Statement of Income and Expenses.

The Chief Electoral Officer Audit Fee Subsidy will be paid directly to the auditor.

**SCHEDULE 7 – CAMPAIGN EXPENSE REIMBURSEMENT CALCULATION**

A candidate in an election is entitled to a reimbursement of 1/3<sup>rd</sup> of allowable expenses if he/she receives at least 15% of the popular vote in the district in which they run, or if elected by acclamation.

To determine if eligible for the expense subsidy and the amount to be paid, the candidate should obtain the **“official”** election result figures and expense factors for their district from the Office of the Chief Electoral Officer and complete the following:

Number of votes cast in the Electoral District	_____ (1)
15 % of total number of votes cast	_____ (2)
Number of votes received by candidate	_____ (3)

If the amount at line 3 equals or exceeds the amount at line 2, the candidate is eligible for reimbursement and can estimate the amount of subsidy receivable by completing the following:

Total election expenses subject to Cap (Column A Inc. & Exp.Stmn't Amnt.)	_____
Less non cash items (i.e. opening inventory, donated items, etc.)	_____
Amount eligible for reimbursement	_____ (4)
Expenditure Limit for district	_____ (5)
Subsidy available equals 1/3 of the least of amounts (4) or (5)	_____

The estimated subsidy reimbursement amount should be reported on the Statement of Income and Expenses.

Please note, A candidate is not entitled to be reimbursed for expenses unless his or her chief financial officer has filed a financial statement of receipts and expenses as required by section 304, together with the auditor's report as required by subsection 302(6), and the Chief Electoral Officer certifies in writing that the statements meet the requirements of Part III of the Elections Act.

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**SCHEDULE 8 CANDIDATE’S PERSONAL EXPENSES**

Instructions: The candidate must complete this form and submit it to his or her chief financial officer within 90 days after polling day. All invoices receipts and other supporting documents should be retained pending audit verification. All personal expenses should be listed, regardless of whether paid by the campaign or some other party. If paid for by the campaign, the amounts are considered to be excluded expenses and should be reflected as such on the statement of Income and Expenses. Personal expenses include those relating to campaign travel by the candidate’s spouse.

DETAILS	MEALS	ACCOM	TRANS	OTHER
<b>TOTALS</b>				

Note: The reasonable personal expenses incurred by a candidate or a candidate’s spouse, whether or not those expenses are paid by the candidate personally, do not constitute election expenses for the purpose of calculating expenditure limits or campaign subsidy payable. Personal expenses include, but are not limited to, expenses for the candidate or his/her spouse for their own food, lodging and transportation during a journey for election purposes.

If a candidate’s reasonable personal expenses were paid from campaign funds the amounts paid should be included on the schedule 9 and 10 summaries for travel and salaries and carried to the appropriate area of the Income and Expense statement.

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**SCHEDULE 9 – SALARIES AND BENEFITS**

Salaries paid to campaign workers	_____
Salaries paid to Scrutineers	_____
Salaries paid to candidate (see schedule 8)	_____
Salaries paid (Other)	_____
<b>Total Salaries Paid</b>	_____
(Carry forward to Statement of Income and Expenses)	

**SCHEDULE 10 TRAVEL EXPENSES**

Campaign worker travel expenses	_____
Candidate Travel Expenses paid for by campaign (see schedule 8)	_____
<b>Total Travel Expenses</b>	_____
(Carry forward to Statement of Income and Expenses)	

**SCHEDULE 11 LIST OF UNPAID CAMPAIGN BILLS (\$100 or More)**

Date	Supplier	Details	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____



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**SCHEDULE 12      OPENING INVENTORY AND PREPAID EXPENSES**

Schedule 12 should be completed if the Party or candidate has an opening inventory of signs/materials and/or prepaid expenses arising from a previous campaign period.

While not actually paid out of the current campaign period funds these items are considered expenses of the current campaign period for the purpose of determining allowable expense limits. They are however, excluded expenses for the purpose of calculating the expenditure subsidy.

**INVENTORY OF CAMPAIGN GOODS AND MATERIALS**

Description	Supplier	Date Acquired	Acquired Value	Current Value
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Value of Opening Inventory</b>				(A) _____

<b>PREPAID EXPENSES</b>		Date Incurred	Expense Amount
Description	Supplier		
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Value of Prepaid Expenses</b>			(B) _____

**Total Value of Opening Inventory and Prepaid Expenses** (A plus B) \_\_\_\_\_