



ELECTIONS BC

A non-partisan Office of the Legislature

ELECTION FINANCING REPORT COMPLETION GUIDE FOR CONSTITUENCY ASSOCIATIONS

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General

This instruction booklet is an integral part of the election financing report package for registered constituency associations. It is an important aid in the completion of the election financing report and should be used in conjunction with the reporting forms.

You should also have a Guide for Financial Agents Appointed Under the *Election Act*, which outlines the rules in the *Election Act* as they apply to the financial reporting requirements. The Guide for Financial Agents and this guide contain only summaries of the financing requirements and do not take precedence over the *Election Act*.

Copies of the Guide for Financial Agents Appointed Under the *Election Act* and the reporting forms are available free of charge from Elections BC or can be downloaded from our website (elections.bc.ca). See the last page of this guide for Elections BC contact information.

The *Election Act* is also available for viewing on our website or can be purchased from Crown Publications (crownpub.bc.ca).

Privacy

Elections BC has the authority to collect, use, disclose and dispose of personal information under the *Election Act* and the *Freedom of Information and Protection of Privacy Act*. This information is used to administer provisions of the *Election Act*.

For information about Elections BC's privacy policies, please visit elections.bc.ca/privacy or contact the **Privacy Officer, Elections BC** at 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria, BC V8W 9J6.

Introduction

Section 210 of the *Election Act* requires all registered constituency associations represented by candidates to file election financing reports within 90 days after General Voting Day.

Audits

All registered constituency associations must officially appoint an auditor using a form prescribed by Elections BC. The completed appointment form must be filed with Elections BC, and the auditor who performs the audit of the election financing reports must be the same auditor as that identified on the appointment form.

Auditors must be qualified to be the auditor of a company. This means that the auditor is a Chartered Accountant (C.A.), Chartered Professional Accountant (C.P.A.) or has been certified by the auditor certification board.

Election financing reports must be audited if the value of political contributions or election expenses to be reported is \$10,000 or more. The auditor's report must be filed with the election financing report. Election financing reports which require audits but are submitted without an auditor's report cannot be accepted as filed.

Auditors should refer to the Auditor's Guide for more information about auditing financial reports filed under the *Election Act*.

Submitting the report

The election financing report must be received by Elections BC before 4:30 p.m., Pacific time, 90 days after General Voting Day for an election. The report cover page (form F-CA) must be signed by an appointed financial agent in order for the report to be accepted as filed.

There are a number of options for ensuring that your report is received by Elections BC before the deadline:

- Scan the report and email it to Elections BC.
- Fax the report to our office.
- Mail the report, ensuring that you mail it early enough to ensure delivery within 90 days after General Voting Day. A postmark is not acceptable as proof of delivery by the deadline.
- Courier the report to our office in Victoria, again ensuring that you send it early enough to ensure delivery by the deadline.
- Deliver the report to our Victoria office before the deadline.
- Deliver the report to any Service BC office before the deadline.

Contact information is included on the last page of this guide.

General instructions for all forms

- Submit all relevant forms. If there is doubt whether a form should be submitted, please contact our office for clarification.
- Keep a copy of the report for your records. You may need to use the information for filing amendments or responding to questions from Elections BC.
- Complete the detailed forms first, then carry forward the totals to the summary forms. Each detailed form indicates which fields must be carried forward to the applicable summary form.
- Type or print neatly, in ink. The reports will be available for viewing in our office and on our website.
- Number the pages of forms that have more than one page. If a form can have more than one page, there are two boxes in the top right-hand corner labelled PAGE ____ OF _____. Start the page number at 1 for the first completed page of the form and put the total number of pages of that form in the second box provided (e.g. PAGE 1 of 2; PAGE 2 of 2).

Name of Filing Entity

- Enter the full name of the constituency association on every form. This name must include the name of the registered political party or independent MLA and the name of the electoral district.

Dates

- Enter dates as YYYY/MM/DD – e.g. for January 31, 2015, enter 2015/01/31.

Rounding

- It is acceptable to round cents to the nearest dollar. For example, \$23.65 could be entered as \$24, \$15.34 as \$15.

F-CA: Election Financing Report - Constituency Association

This is the cover page to be used by constituency associations. This form must accompany all election financing reports filed by registered constituency associations, including amended reports filed after the original report.

Please ensure that each of the components of this form are completed.

- 1 Enter the full name of the registered constituency association.
- 2 Enter the date of General Voting Day for the general election or by-election for which this election financing report is being submitted, by year, month and then day. For example, May 12, 2015, would be written as 2015/05/12.
- 3 Enter the name of the registered political party with which the constituency association is affiliated. If the constituency association is for an independent MLA, enter the name of the MLA in this field.
- 4 Enter the last name, first name and middle name or initial(s) of the financial agent. This person must be the same financial agent as on file with Elections BC. Enter the financial agent's mailing address in the appropriate boxes. Elections BC needs the address to be able to notify the financial agent of the status of the submitted report. This form is available for public inspection.
- 5 This is a listing of all the forms which must be submitted to Elections BC as part of the election financing report, if they are applicable. Use it as a checklist to identify which forms have been completed. If a form is not being submitted because it is not relevant, leave the box blank. If an amendment is being submitted, check only those forms that have been revised.
- 6 The declaration must be signed and dated by the financial agent who is registered with Elections BC. Signing a false statement is a serious offence and is subject to significant penalties under section 266 of the *Election Act*.

Note: If the financial agent is absent or incapable of filing the report, an appointed deputy financial agent or the financial agent of the registered political party may file the report.

- 7 If this is the first version of the election financing report, leave this space blank. If this report amends a previously submitted report, enter the number of the amendment (or supplementary report) here. For example, if this was the second election financing report to be submitted by this constituency association, it would be the first amendment and 1 would be entered in this space.



ELECTION FINANCING REPORT CONSTITUENCY ASSOCIATION

F-CA
(15/09)

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Amendment # 7

REGISTERED CONSTITUENCY ASSOCIATION Saanich North and the Islands 1		GENERAL VOTING DAY (YYYY / MM / DD) 2015 / 05 / 12 2	
REGISTERED POLITICAL PARTY/INDEPENDENT MLA XYZ Party 3			
FINANCIAL AGENT'S LAST NAME Wrob 4		FIRST NAME Jason	
MIDDLE NAME(S) 			
FINANCIAL AGENT'S MAILING ADDRESS Box 86			
CITY / TOWN Saanich	POSTAL CODE V8Y 2L4	PHONE NO. 250-555-8685	FAX NO. 250-555-8687
EMAIL sample@email.com			

This financing report includes the following forms:

	FORMS CHECKLIST
	X
Summary of Political Contributions by Class – Form Sm-C	<input checked="" type="checkbox"/>
Political Contributions of Money/Property/Services over \$250 – Form S-A1	<input checked="" type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions – Form S-A2	<input checked="" type="checkbox"/>
Prohibited Contributions – Form S-Ax	<input checked="" type="checkbox"/>
Summary of Fundraising Functions – Form Sm-F	<input checked="" type="checkbox"/> 5
Fundraising Function – Form S-F	<input checked="" type="checkbox"/>
Loans and Guarantees – Form S-L1	<input checked="" type="checkbox"/>
Loans/Debts Forgiven/Written Off – Form S-L2	<input checked="" type="checkbox"/>
Transfers Received – Form S-T-Rcv	<input checked="" type="checkbox"/>
Transfers Given – Form S-T-Giv	<input checked="" type="checkbox"/>

I, the Financial Agent, declare that:
 (a) I am authorized to act on behalf of the above-named organization;
 (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
 (c) to the best of my knowledge, information and belief, all the information contained in this statement is complete and accurate.

SIGNATURE OF FINANCIAL AGENT Jason Wrob 6	DATE (YYYY / MM / DD) 2015 / 07 / 12
--	--

WARNING: Signing a false statement is a serious offence and is subject to significant penalties.

This form is available for public inspection.
PLEASE KEEP A COPY FOR YOUR RECORDS.

This information is collected under the authority of the *Election Act* and the *Freedom of Information and Protection of Privacy Act*.
The information will be used to administer provisions under the *Election Act*. Questions can be directed to: **Privacy Officer**,
Elections BC 1-800-661-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Sm-C: Summary of Political Contributions by Class

This form summarizes all political contributions accepted between December 31 of the previous year and the close of voting on General Voting Day.

Political contributions are separated into two columns, those that have a value greater than \$250, and those that have a value of \$250 or less.

- 1 For each class of contributor, enter the value of contributions received from contributors who made total contributions of more than \$250 (e.g. in box 1a enter the total value of contributions made by individuals who made total contributions of more than \$250). This is a summary of contributions reported on form S-A1.
- 2 For each class of contributor, enter the value of contributions received from contributors who made total contributions of \$250 or less (e.g. in box 2b enter the total value of contributions made by corporations which made total contributions of \$250 or less).
- 3 Enter the total of all contributions of more than \$250 in box A.
- 4 Enter the total of all contributions of \$250 or less in box B.
- 5 Add boxes A and B and enter the total in box C.
- 6 Enter the total amount of anonymous contributions received. This amount is taken from box A of the Permitted Anonymous Contributions Accepted at Functions form (S-A2).
- 7 Add boxes C and D and enter the total in box E.
- 8 Enter the total dollar amount of contributions of money received.
- 9 Enter the total value of all contributions of goods, services and discounts. This includes deemed contributions from forgiven loans and debts, and from loans made at interest rates lower than the prime rate (see forms S-L1 and S-L2).
- 10 Enter the total number of contributors who made contributions that in total had a value of \$250 or less. This represents the total number of contributors whose contributions have been reported in box B.
- 11 Enter the total dollar amount of all income tax receipts issued for political contributions received. Remember that income tax receipts can only be issued for contributions of money or for the eligible portion of fundraising function tickets.



SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C
(15/07)

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If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
Saanich North and the Islands Constituency Association - XYZ Party

Total value of contributions from each of the following classes of contributor:

	1 Contributions greater than \$250		2 Contributions of \$250 or less	
Individuals	975	1a	4,200	1b
Corporations	950	2a	7,821	2b
Unincorporated Business / Commercial Organizations	1,010	3a		3b
Trade Unions	500	4a		4b
Non-profit Organizations		5a		5b
Other Identifiable Contributions		6a		6b
Classified subtotals (1a to 6a & 1b to 6b) (box A = box A, S-A1)	3,435	3 A	12,021	4 B
Classified totals (A + B)			15,456	5 C
Total anonymous contributions (from box A, S-A2)			565	6 D
Total value of all political contributions from all sources (C + D)			16,021	7 E

Total contributions of money 14,915 8 F

Total contributions of goods, services and discounts (includes contributions through loans and debts) 1,106 9 G
(boxes F + G must equal box E)

Number of contributors who made contributions of \$250 or less in total value 204 10 H

Total dollar amount of all income tax receipts issued (Leadership Contestants cannot issue tax receipts) \$ 9,500 11 I

This form is available for public inspection.

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PLEASE KEEP A COPY FOR YOUR RECORDS

S-A1: Political Contributions of Money, Property or Services with a Value Greater than \$250

This form is used to report all contributors who made political contributions between December 31 of the previous year and the close of voting on General Voting Day which have a total value of more than \$250. Contributions of goods and services must be recorded at their market value. Use additional pages of this form if necessary.

- 1 Enter the full name of the contributor; initials are not acceptable. If the contributor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided. If the contributor is a sole proprietor this should be indicated. If the contributor is a union, specify which local of the union made the contribution.
- 2 Tick the box under the applicable class of contributor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 3 Enter the value of each separate contribution made by that contributor. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution amounts must be listed. These separate amounts must correspond to the separate dates in the column titled “date of each individual contribution.” An exception to this requirement to list each separate contribution can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period.
- 4 Enter the date on which each separate contribution was received. If the total amount of contributions from a single contributor is made up of multiple contributions received on different dates, all of the separate contribution dates must be listed. An exception to this requirement to list all contribution dates can be made if the contributions were multiple regular amounts (e.g. \$30 per month) over a time period. In this case, enter the first and last month in which the contributions were made.
- 5 Enter the total value of all contributions made by each contributor who made total contributions of more than \$250.
- 6 Enter the total of all contributions. The amount reported in box A must be carried forward to box A on the Summary of Political Contributions by Class form (Sm-C).



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POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
 Saanich North and the Islands Constituency Association - XYZ Party

PAGE 1 OF 1

1 FULL NAME OF CONTRIBUTOR (if a numbered corporation or an unincorporated organization, include full names of two directors)	2 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						3 INDIVIDUAL CONTRIBUTION AMOUNTS	4 DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY/MM/DD)	5 TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Worker's Union, John Smith, Phil Jones				X			250 250	2015 / 03 / 15 2015 / 03 / 28	500
Delphi Corporation		X					550	2015 / 03 / 03	550
Jason Darcy Patel	X						100 225	2015 / 01 / 10 2015 / 04 / 11	325
671326 Corporation, Lyn O'Keefe Martin Kelly		X					50, 100, 250	2015 / 02 / 17 2015 / 03 / 14 2015 / 04 / 16	400
Black Swan Partners, Ken Cramer Jim Fisher			X				10 1,000	2015 / 05 / 15 2015 / 05 / 15	1,010
Greg Richard Rogers	X						350	2015 / 01 / 10	350
Andrew Michael Johnson	X						100 monthly	January - March	300
TOTAL OF INDIVIDUAL CONTRIBUTIONS							A	6	3,435

* CLASS OF CONTRIBUTOR:
 1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
 4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

This form is available for public inspection.
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 Elections BC 1-800-661-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

S-A2: Permitted Anonymous Contributions Accepted at Functions

This form is used to report anonymous contributions received between December 31 of the previous year and the close of voting on General Voting Day.

Anonymous contributions may only be collected in response to a general solicitation for funds at a function held by or in relation to the affairs of the constituency association. Each contribution must have a value of less than \$50.

To avoid confusion, anonymous contributions do not have to be reported on a fundraising function form (S-F), if the function was not a fundraising function (e.g. a meeting).

- ① Enter the date each function was held.
- ② Enter a brief description of each function.
- ③ Enter the number of people who were at each function.
- ④ Enter the total dollar amount of anonymous contributions collected at each function.
- ⑤ Enter the total dollar amount of anonymous contributions collected at all functions. The total anonymous contributions collected (box A) must be carried forward to box D on the Summary of Political Contributions by Class form (Sm-C).



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PERMITTED ANONYMOUS CONTRIBUTIONS ACCEPTED AT FUNCTIONS

S-A2
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
Saanich North and the Islands Constituency Association - XYZ Party

PAGE 1 OF 1

1 DATE OF FUNCTION (YYYY/MM/DD)	2 DESCRIPTION OF FUNCTION	3 NUMBER OF PEOPLE ATTENDING	4 TOTAL AMOUNT OF ANONYMOUS CONTRIBUTIONS
2015 / 01 / 04	Meeting	15	65
2015 / 01 / 10	Dinner and dance	100	500
TOTAL		A	5 565

This form is available for public inspection.
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Elections BC 1-800-661-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

S-Ax: Prohibited Contributions

This form is used to report any contributions which were received between December 31 of the previous year and the close of voting on General Voting Day but were not permitted to be made under the *Election Act*. The Act requires the financial agent to return any prohibited contributions, or an amount equal to the value of the contribution, to the contributor within 30 days of becoming aware of the contravention. If this is not possible, the contribution must be remitted to the Chief Electoral Officer within 30 days.

- ① Enter the date each prohibited contribution was received.
- ② Enter a brief description of the circumstances of each prohibited contribution.
- ③ Enter the value of each prohibited contribution. If the contribution was of goods or services, enter the fair market value.
- ④ Enter the date on which each prohibited contribution was returned to the contributor or remitted to the Chief Electoral Officer (Elections BC).
- ⑤ Enter the total amount of all prohibited contributions.



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PROHIBITED CONTRIBUTIONS

S-AX
(15/09)

NAME OF FILING ENTITY
Saanich North and the Islands Constituency Association - XYZ Party

PAGE 1
OF 1

1 DATE RECEIVED (YYYY/MM/DD)	2 CIRCUMSTANCES	3 AMOUNT	OR	4 DATE REMITTED TO CHIEF ELECTORAL OFFICE (YYYY/MM/DD)
2015 / 03 / 05	Money received in the mail anonymously	90		2015 / 03 / 10
2015 / 03 / 15	Money received from an unregistered constituency association	125		2015 / 03 / 21
2015 / 04 / 01	Money received from a federal electoral district association	200		2015 / 04 / 05
	TOTAL	A		5 415

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Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Sm-F: Summary of Fundraising Functions

This form summarizes the gross income, total cost and net income (or loss) from all fundraising functions held. These amounts are obtained by totalling all of the individual fundraising function forms (S-F). All fundraising functions held between December 31 of the previous year and the close of voting on General Voting Day must be reported.

The *Election Act* only allows a registered constituency association to incur election expenses on behalf of its candidate during the campaign period. Expenses incurred in holding a fundraising function are election expenses. Therefore, registered constituency associations are only allowed to hold fundraising functions during the campaign period, on behalf of their candidate.

All fundraising functions held during the campaign period should be reported by the candidate. Exceptions are rare, and occur only when a nominee does not become a candidate. If this situation arises, financial agents should call our office for more information.

- 1 Enter the total number of fundraising functions held. This must equal the number of fundraising function forms (S-F) submitted.
- 2 Enter the total gross fundraising function income from all fundraising functions in box A. This number is obtained by adding all boxes M on all S-F forms.
- 3 Enter the total cost of all fundraising functions in box B. This number is obtained by adding all boxes N on all S-F forms.
- 4 Calculate the net income (loss) from all fundraising functions by subtracting box B from box A and enter this amount in box C. If this amount is below zero, record it in brackets to indicate it is a negative number (e.g. $\$450 - \$550 = (\$100)$).
- 5 Enter the total amount of gross income reported as political contributions in box D. This number is obtained by adding all boxes G on all S-F forms.
- 6 Enter the total amount of gross income not reported as political contributions. This number is obtained by adding all boxes L on all S-F forms.
- 7 The bottom part of this form is not applicable for constituency associations.

SUMMARY OF FUNDRAISING FUNCTIONS

(Total amounts from all forms S-F)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY Saanich North and the Islands Constituency Association - XYZ Party				
Number of fundraising functions held	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">2</td> <td style="width: 20px; text-align: center;">1</td> </tr> </table>	2	1	
2	1			
Total gross fundraising function income (sum of boxes M on all S-F forms)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">16,066</td> <td style="width: 20px; text-align: center;">A</td> <td style="width: 20px; text-align: center;">2</td> </tr> </table>	16,066	A	2
16,066	A	2		
Total cost of fundraising functions (sum of boxes N on all S-F forms)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">13,074</td> <td style="width: 20px; text-align: center;">B</td> <td style="width: 20px; text-align: center;">3</td> </tr> </table>	13,074	B	3
13,074	B	3		
Total net income (or loss) from fundraising functions (A – B)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">2,992</td> <td style="width: 20px; text-align: center;">C</td> <td style="width: 20px; text-align: center;">4</td> </tr> </table>	2,992	C	4
2,992	C	4		
<hr/>				
Total amount of gross income reported as political contributions (sum of boxes G on all S-F forms)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">8,595</td> <td style="width: 20px; text-align: center;">D</td> <td style="width: 20px; text-align: center;">5</td> </tr> </table>	8,595	D	5
8,595	D	5		
Total amount of gross income NOT reported as political contributions (sum of boxes L on all S-F forms)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">7,471</td> <td style="width: 20px; text-align: center;">E</td> <td style="width: 20px; text-align: center;">6</td> </tr> </table>	7,471	E	6
7,471	E	6		
(boxes D + E must equal box A)				
<p>For election financing reports only (see instructions in the Election Financing Report Completion Guide before completing this section)</p>				
7 Total cost of fundraising functions held during the campaign period	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">N/A</td> <td style="width: 20px; text-align: center;">F</td> </tr> </table>	N/A	F	
N/A	F			
Total cost of fundraising functions held outside the campaign period	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">N/A</td> <td style="width: 20px; text-align: center;">G</td> </tr> </table>	N/A	G	
N/A	G			
Total net losses of fundraising functions which incurred net losses during the campaign period	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; text-align: center;">N/A</td> <td style="width: 20px; text-align: center;">H</td> </tr> </table>	N/A	H	
N/A	H			

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PLEASE KEEP A COPY FOR YOUR RECORDS

S-F: Fundraising Function

This form is used to report fundraising functions held by the constituency association between December 31 of the previous year and General Voting Day. A fundraising function is any function held for the purpose of raising funds.

Registered constituency associations are not permitted to hold fundraising functions during the campaign period, except on behalf of a candidate. Such functions must be reported in the candidate's election financing report.

Reporting fundraising functions is complicated and financial agents should carefully read the appropriate sections in the Guide for Financial Agents Appointed Under the *Election Act*. If any clarification is needed, please contact our office for assistance.

If a fundraising function is co-sponsored between a registered political party, registered constituency association, or multiple candidates, each of the entities must report the function and include a note that they are only reporting their share of the income and cost. Alternatively, if one of the entities collects all the revenue and incurs all the expenses, only that entity should report the fundraising function, and record a transfer given to the other entities for their share of the net profits.

Some types of fundraising function income are political contributions and some types are not. The form has been separated into two sections to provide a clearer presentation of when funds collected at a fundraising function qualify as political contributions.

A separate form is required for each fundraising function. Each form must show:

- ① the date of the event; and
- ② a brief description of the event.

Top portion – Gross income reported as political contributions

If a fee is charged to attend a fundraising function, the ticket price is a political contribution if:

- an organization purchases tickets (at any price);
 - an individual purchases more than \$250 worth of tickets; or
 - an individual purchases a ticket for more than \$50.
- ③ Enter the number of tickets sold to each type of purchaser.
 - ④ Enter the amount of money charged per ticket for each category of purchaser. If tickets were sold at different prices, enter the highest price paid for a ticket.
 - ⑤ Enter the total amount of money collected from each category of purchaser. If all the tickets for each type of purchaser were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
 - ⑥ Tick the box if the tickets were sold at different prices.

Fundraising functions such as garage sales, bake sales and auctions may also result in political contributions. Goods or services with a value of more than \$250 donated for sale at a fundraising function are political contributions. Likewise, if a person buys an item or service at a fundraising function

and pays more than fair market value (FMV), the amount in excess of the FMV is a political contribution.

- 7 Enter the description of any anonymous contributions or other political contributions accepted at the function. As noted above, this includes goods and services that were donated and have a fair market value greater than \$250, and items or services sold for more than their fair market value.
- 8 Enter the dollar value of any anonymous contributions or other political contributions accepted at the function. Anonymous contributions must also be reported on form S-A2.
- 9 Add boxes A, B, C, D, E and F and enter the total in box G.

Bottom portion – Gross income not reported as political contributions

If a ticket to a fundraising function is purchased by an individual and is \$50 or less, that income is not a political contribution.

- 10 Enter the number of tickets that were sold for \$50 or less to individuals.
- 11 Enter the amount of money charged per ticket. If tickets were sold at different prices, enter the highest price paid for a ticket.
- 12 Enter the total amount of money collected. If all the tickets were sold for the same price, this number equals the number of tickets sold times the charge per ticket. If the ticket prices varied, enter the actual amount of money collected for the tickets.
- 13 Tick this box if the tickets were sold at different prices.

Goods or services with a value of \$250 or less donated for sale at fundraising functions are not political contributions. Likewise, if a person does not pay more than fair market value (FMV) for any item or service, the income is not a political contribution.

- 14 Enter the description of any type of income (other than ticket sales) which is not a political contribution.
- 15 Enter the value of income (other than ticket sales) which is not a political contribution.
- 16 Add boxes H, I, J and K and enter the total in box L.
- 17 Add boxes G and L and enter the total in box M.
- 18 Enter the total cost of the function in box N.
- 19 Calculate the net income (loss) from the fundraising function by subtracting box N from box M. Enter this amount in box O. If the net income is less than zero, show the amount in brackets to indicate a loss.

The “totals” from all Fundraising Function forms (S-F) must be reported on the Summary of Fundraising Functions form (Sm-F) as follows:

- enter the total of boxes G from each S-F form into box D on form Sm-F
- enter the total of boxes L from each S-F form into box E on form Sm-F
- enter the total of boxes M from each S-F form into box A on form Sm-F
- enter the total of boxes N from each S-F form into box B on form Sm-F



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY Saanich North and the Islands Constituency Association - XYZ Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 01 / 10 ¹	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) ² Dinner and dance

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	30 ³	50 ⁴	1,500 ⁵	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets	10	35	350	B	<input checked="" type="checkbox"/> ⁶
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

Anonymous		500 ⁸	D	<input type="checkbox"/>
			E	<input type="checkbox"/>
			F	<input type="checkbox"/>

Total gross income reported as political contributions (A + B + C + D + E + F) 2,350 ⁹ **G**

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	60 ¹⁰	45 ¹¹	2,400 ¹²	H	X ¹³

Other gross income not reported as contributions (provide full details)

Drink sales		71 ¹⁵	I	<input type="checkbox"/>
			J	<input type="checkbox"/>
			K	<input type="checkbox"/>

Total gross income not reported as political contributions (H + I + J + K)	2,471 ¹⁶	L
Total gross income (G + L)	4,821 ¹⁷	M
Total cost of function	2,474 ¹⁸	N
Net income (loss) (box M-N)	2,347 ¹⁹	O



FUNDRAISING FUNCTION

(Submit a separate form for each function held)

If form is for Nomination Contestant, please tick

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OF 2

NAME OF FILING ENTITY Saanich North and the Islands Constituency Association - XYZ Party	
DATE OF EVENT (YYYY/MM/DD) 2015 / 01 / 15	DESCRIPTION OF FUNDRAISING EVENT (IF A JOINT EVENT, IDENTIFY OTHER ENTITY) Dinner and Auction

Gross income reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by organizations	100	50	5,000	A	<input type="checkbox"/>
Purchases by individuals of more than \$250 worth of tickets				B	<input type="checkbox"/>
Purchases by individuals of tickets that are more than \$50 each				C	<input type="checkbox"/>

Other gross income reported as contributions, including anonymous contributions (provide full details)

Auction proceeds	1,245		D
			E
			F

Total gross income reported as political contributions (A + B + C + D + E + F) 6,245 G

Gross income not reported as political contributions

	Number of Tickets Sold	Charge per Ticket	Total Charges Collected		Tick if Charge per Ticket Varies
Purchases by individuals of tickets of \$50 or less	100	50	5,000	H	<input type="checkbox"/>

Other gross income not reported as contributions (provide full details)

			I
			J
			K

Total gross income not reported as political contributions (H + I + J + K) 5,000 L

Total gross income (G + L) 11,245 M

Total cost of function 10,600 N

Net income (loss) (box M–N) 645 O

S-L1: Loans and Guarantees

This form is used to report all loans and guarantees received by the constituency association. You must report all the loans and guarantees that were received, even if those loans have been completely paid off or forgiven.

Enter only those fields which are applicable. For example, if you are reporting a guarantee, not a loan, there may be no interest to report and so you would leave those fields blank.

- 1 Enter the date the loan or guarantee was received.
- 2 Enter the full name of the lender or guarantor – initials are not acceptable. If the lender or guarantor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must be provided.
- 3 Tick the box under the applicable class of the lender or guarantor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 4 Indicate any conditions of the loan or guarantee. For example, prepayment or cancellation agreements.
- 5 Enter the date the loan is due to be repaid.
- 6 Enter the total original amount of loan or guarantee; that is, the amount that was initially lent or guaranteed.
- 7 Enter the total amount of the loan outstanding as of the date of this report.
- 8 Enter the actual rate of interest being charged by the lender of the loan.
- 9 Enter the prime interest rate set by the principal banker of the Province of B.C., at the time the rate of interest for the loan was set.
- 10 Enter the amount of interest payable at the prime rate. This field is calculated as follows:

original amount of loan (field 6)
times prime rate (field 9) (to determine annual cost of loan)
divided by 12 months (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. $\$1,000 \times 4.5\% = \45
 $\$45 \div 12 = \3.75
 $\$3.75 \times 3 \text{ months} = \11.25 . Round to \$11.

- 11 Enter the amount of interest actually being charged for the loan. This field is calculated as follows:

original amount of loan (field 6)
times the interest rate (field 8) (to determine annual cost of loan)
divided by 12 months (to determine monthly cost of loan)
times the number of months the loan was outstanding

e.g. $\$1,000 \times 5\% = \50
 $\$50 \div 12 \text{ months} = \4.17
 $\$4.17 \times 3 \text{ months} = \12.51 . Round to \$13.

Note: If you made installment payments on the loan, these formulas will not work. Instead, in field 11, enter the amount of interest actually paid, as reported to you by your lender.

- 12 If the rate of interest being charged is lower than the prime rate, the difference is a benefit which is a political contribution. Enter the amount of the deemed benefit or political contribution in column C. Calculate this amount by subtracting the amount of interest being charged (column B) from the amount of interest payable at prime rate (column A). The total benefit (column C) must be reported in the political contributions reported on the Summary of Political Contributions by Class form (Sm-C) and if applicable, on the Political Contributions of Money, Property or Services with a Value Greater than \$250 form (S-A1).
- 13 Enter the total amount of original loans and guarantees in box D.
- 14 Enter the total amount of loans still outstanding in box E.
- 15 Enter the total amount of political contributions due to interest rates lower than the prime rate in box F. The total in box F must also be reported as political contributions or transfers, as applicable.

S-L2: Loans and Debts Forgiven or Written Off

This form is used to record political contributions that result from a loan or debt that has been forgiven or written off. Complete this form if the constituency association had any loans or debts which were forgiven by the creditor between December 31 of the previous year and the close of voting on General Voting Day. This includes debts payable to suppliers which are forgiven or written off by the supplier.

- 1 Enter the date the loan or debt was forgiven or written off.
- 2 Enter the full name of lender or creditor – initials are not acceptable. If the lender or creditor is a numbered corporation or an unincorporated organization, the full names of two directors or principal officers must also be provided.
- 3 Tick the box under the applicable class of the lender or creditor. The six classes are: 1 – individual; 2 – corporation; 3 – unincorporated business/commercial organization; 4 – trade union; 5 – non-profit organization; 6 – other. These classes are also identified at the bottom left corner of the form.
- 4 Indicate any conditions of the loan or debt, such as prepayment or cancellation agreements.
- 5 Enter the total original amount of the loan or debt.
- 6 Enter the total amount that was forgiven or written off by the lender or creditor. Any time a loan or debt is forgiven or written off, the amount written off or forgiven must be reported as a political contribution, or as a transfer if the loan was from a registered political party, registered constituency association or candidate. Also, if a debt remains unpaid for six months after becoming due and no legal proceedings to recover the debt have been commenced by the creditor, the full amount of the debt becomes a political contribution.
- 7 Enter the total original amount of all loans or debts of which any part was forgiven or written off in box A.
- 8 Enter the total forgiven or written off amount of all loans and debts in box B. The total in box B must also be reported as political contributions or transfers, as applicable.



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LOANS AND DEBTS FORGIVEN OR WRITTEN OFF

S-L2
(15/09)

NAME OF FILING ENTITY

Saanich North and the Islands Constituency Association - XYZ Party

PAGE
OF

1 DATE FORGIVEN/ WRITTEN OFF (YYYY/MM/DD)	2 FULL NAME OF LENDER / CREDITOR	3 CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						4 CONDITIONS (if applicable)	5 ORIGINAL AMOUNT OF LOAN/DEBT \$	6 AMOUNT OF LOAN/DEBT FORGIVEN/WRITTEN OFF \$
		1	2	3	4	5	6			
2015/05/15	Black Swan Partners - Ken Cramer Jim Fisher		X					Forgiven	1,000	1,000
TOTALS								7 1,000	8 1,000	

* CLASS OF CONTRIBUTOR:
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

This form is available for public inspection.
PLEASE KEEP A COPY FOR YOUR RECORDS.

This information is collected under the authority of the Election Act and the Freedom of Information and Protection of Privacy Act.
The information will be used to administer provisions under the Election Act. Questions can be directed to: **Privacy Officer,**
Elections BC 1-800-661-8683, privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

S-T-Rcv: Transfers Received

This form is used to report the transfers received by the constituency association between December 31 of the previous year and the close of voting on General Voting Day from their registered political party, registered constituency associations, or candidates.

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services, and are not political contributions.

- 1 Enter the date the money, goods or services were received.
- 2 Enter the name of the entity which gave the transfer. This should be the full name of the registered political party, registered constituency association, or candidate who gave the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- 3 Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- 4 Enter the total value of transfers received.



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TRANSFERS RECEIVED

S-T-Rcv
(15/06)

NAME OF FILING ENTITY
Saanich North and the Islands Constituency Association - XYZ Party

PAGE 1
OF 1

1 DATE OF TRANSFER (YYYY/MM/DD)	2 NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	3 VALUE OF TRANSFER
2015 / 01 / 05	XYZ Party (Signs)	2,000
2015 / 02 / 10	XYZ Party	1,500
2015 / 03 / 20	Victoria-Beacon Hill Constituency Association - XYZ Party	1,000
2015 / 05 / 18	XYZ Party	100
2015 / 05 / 12	XYZ Party (Brochures)	1,500
TOTAL		6,100

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S-T-Giv: Transfers Given

This form is used to report the transfers given by the constituency association between December 31 of the previous year and the close of voting on General Voting Day to their registered political party, registered constituency associations, or candidates.

Transfers are non-reciprocal exchanges of money, goods and services between a registered political party, its registered constituency associations, its candidates and leadership contestants. These transfers are internal flows of money, goods and services, and are not political contributions.

- ① Enter the date the money, goods or services were given.
- ② Enter the name of the entity receiving the transfer. This should be the full name of the political party, constituency association, or candidate who received the money, goods or services. For transfers of goods or services, provide details to describe the type of the goods or services.
- ③ Enter the total value of the transfer. If the transfer was of goods or services, their fair market value should be recorded.
- ④ Enter the total value of transfers given.

Questions?

For more information

Phone toll-free 1-800-661-8683 / TTY 1-888-456-5448

or contact

Elections BC

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Victoria BC V8W 9J6

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