

The Election Act, 1996 Section 261 (Forms E-413 and E-414) (rev. 2005)

Candidate's Return of Election Expenses



JOHN MACGOWAN

Name of Candidate

Political Affiliation

Danielle Favreau Chartered Accountant

1910 Ewart Avenue Saskatoon Saskatchewan S7K 1X7

AUDITOR'S REPORT



To the Business Manager of John MacGowan

I have audited the return of election expenses of John MacGowan for the campaign period from October 10, 2007 to November 7, 2007. This return is the responsibility of the business manager. My responsibility is to express an opinion on the return based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the return is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the return. An audit also includes assessing the accounting principles used and significant estimates made by the business manager as well as evaluating the overall return presentation.

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all transactions for the campaign period. Accordingly, my verification of these transactions was limited to the amounts recorded in the accounting records of the business manager and candidate and I was not able to determine whether any adjustments might be necessary to those expenses.

In my opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, the return presents fairly, in all material respects, the financial transactions of the candidate's campaign required by section 261 of *The Election Act, 1996* to be detailed in the return of election expenses for the campaign period from October 10, 2007 to November 7, 2007.

Chartered Accountant

Saskatoon, Saskatchewan

February 3, 2008

On Behalf of
JOHN MACGOWAN
Name of Candidate
Return
I, GERALD HIE BERT of 1064-4 AV NW Address MaoSE JAW SK S6H3x, Mailing Address (if different from the residential address) Postal Code
MOOSE JAW SK S6H3X,
Mailing Address (if different from the residential address) Postal Code
Telephone Number Residence () Business ()
in the Province of Saskatchewan, being the business manager of the above-named candidate at the election of member to serve in the Legislative Assembly of Saskatchewan held on the
2007, in the constituency of LLOYDMINSTER
make the following Return respecting the election expenses of the said candidate.
Munhem.
Signature of Business Manager August 2, 200 g
Date

Note

1. This Return must be transmitted to the Returning Officer within three (3) months after Election Day.

Subsection 261(1)

2. This Return must be accompanied by the auditor's report to the business manager of the candidate on the information given in this Return.

Subsection 261(1)

- 3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the candidate. See definition of "commercial value", subsection 220(c).
- 4. A statement, signed and receipted, by the donor and by the business manager, supported by a verification from an independent commercial source of the amount expensed must be submitted when making claim of commercial value as an election expense.

Subsections 220(c) and 261(2)(a)

5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 255

Subsection 261(2)(i)

Designation of Reimbursement

ı	Contributions	Exceed	Flection	Fynances
ı.	CONTRIBUTIONS	LXCEEU	EIECHUII	EXPENSES

Section 269

If the value of all contributions received exceeds the election	n expenses incurred by	or on behalf of the	e candidate, the
Minister of Finance shall:			

Name of Payee	•	•	
	ı		
Address			Postal Code

II. Contributions and Reimbursement Exceed Election Expenses

Section 270

Address

If the value of all contributions received does not exceed the election expenses but the value of those contributions and the reimbursement calculated exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

(a) where a candidate was endorsed by a registered political party, pay to the chief official agent of the registered political party or the business manager, as directed by the candidate, those contributions and the reimbursement less the election expenses and, (Indicate below to whom reimbursement is to be paid.)

paid.)	ment less the elect	on expenses and,	(Indicate below t	o whom fembus	
Name of Payee					

Postal Code

to the business manager an amount equal to the election expenses less the contributions received.

(b) where a candidate was not endorsed by a registered political party, pay to the business manager an amount equal to the election expenses less the contributions received.

Summary of Contributions and Expenses

i.	Cor	ntributions Contributions (total page 4)	\$ <u>Nil</u>
11.	Exp	penses	
	(a)	Candidate's Campaign Expenses (total page 13)	\$ <u>.</u>
	(b)	Petty Expenses (total page 14)	\$ _
	(c)	Hire of Premises (total page 15)	\$ _
	(d)	Advertising (total page 16)	\$
	(e)	Services (total page 17)	\$
	(f)	Goods Supplied (total page 18)	\$
	(g)	Travel and Hire of Vehicle (total page 19)	\$ <u>_</u>
	(h)	Undisputed Claims Unpaid (total page 20)	\$
	TO	TAL EXPENSES	\$ <u>////</u>
	(i)	Disputed Claims (total page 21)	\$ _
		Candidate Personal Expenses (total page 13)	\$

Note: Total Expenses (excluding (h) above) is used for the calculation of the reimbursement.

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Contributions

(a) Summary of Contributions

I. Value of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who have provided money, goods or services for the use of the candidate by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals		
2. Corporations		
3. Trade Unions		
4. Unincorporated Organizations or Associations		
5. Any other Persons or Groups of Persons		
Total Contributions		

Total Contributions (Excluding Excess Amount)	
Total Contributions (Excidently Excidently	

II. Contributions Exceed Election Expenses

Section 269

If the value of all contributions and any reimbursement received exceeds the election expenses incurred by or on behalf of the candidate, the candidate's business manager shall:

(a) where a candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party or the candidate's constituency association, as directed by the

	nat provides proof of pa		and affix to this neturn t	
Cancelled Cheque th	iat provides proof of pe	- ,		
Name of Payee				

Postal Code

(b) where a candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

III. Death or Withdrawal of Candidate

Section 271

Address

If the candidate dies or withdraws from an election and prior to the death or withdrawal the value of all contributions to the candidate exceeds the candidate's election expenses, the candidate's business manager shall:

(a) where the candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

	·
Name of Payee	
Address	Postal Code

(b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

Further, if the candidate dies or withdraws before appointing a business manager, the candidate's estate or the candidate shall pay the excess amount in accordance with the above.

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the candidate without compensation from the candidate and includes donations in kind.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received for the use of the candidate in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the business manager, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 261(3)).

Revenue received by a candidate from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the business manager where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.

Schedule: 1. Individuals

(A) Contributions in excess of \$250.00

Note: 1 ist below all contributions	where the aggregate value of	f contributions exceeds \$250.00.
NICTO I IST NAKOV SKI CULIKUUDUUS	Wilele the addicast take o	CONTRIBUTION CONTEST THE CONTRIBUTION

Name of Contributor	Amount	
ist additional contributors on separate sheet provided and affix to this Return.		
ist Attached Number of Pages		
Number of Contributors		
Total Amount of all Category (A) Contributions		
	············	-
(B) Contributions of \$250.00 or less but more than \$25.00		
Note: Report the number of contributors and the total value of contribution from any individual, of \$250.00 or less but more than \$25.00.	ns received,	
Number of Contributors		
Total Amount of all Category (B) Contributions		_
(C) Contributions of \$25.00 or less		
Note: Report the number of contributors and the total value of contributio from any individual, of \$25.00 or less.	ens received,	
Number of Contributors		
Total Amount of all Category (C) Contributions		
Total Number of Contributors		_
Total Contributions		
(Sum of Categories (A), (B) and (C))		

Enter Totals on Part 1(a) Summary of Contributions Line 1.

Schedule: 2. Corporations

Name of Contributor		Amount
		<u> </u>
		<u> </u>
itional contributors on separate sheet provided and affix to this Return.	<u></u>	
ached Number of Pages		
Number of Contributors		
Total Amount of all Category (A) Contributions		
ntributions of \$250.00 or less but more than \$25.00		
teport the number of contributors and the total value of contribution om any corporation, of \$250.00 or less but more than \$25.00.	ns received,	
Number of Contributors		
Total Amount of all Category (B) Contributions		
Contributions of \$25.00 or less		
: Report the number of contributors and the total value of contribution from any corporation, of \$25.00 or less.	ns received,	
Number of Contributors		
Total Amount of all Category (C) Contributions		
Total Number of Contributors		
Total Contributions		
(Sum of Categories (A), (B) and (C))		

Enter Totals on Part 1(a) Summary of Contributions Line 2.

Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

e: List below all contributions where the aggregate value of contribution Name of Contributor	Amount	
		<u></u> -
		<u> </u>
t additional contributors on separate sheet provided and affix to this Return.		
st Attached Number of Pages		
Number of Contributors		-
Total Amount of all Category (A) Contributions		
Contributions of \$250.00 or less but more than \$25.00		
hte: Report the number of contributors and the total value of contribution from any trade union, of \$250.00 or less but more than \$25.00.	ons received,	
Number of Contributors		
Total Amount of all Category (B) Contributions		
C) Contributions of \$25.00 or less		
 Contributions of \$25.00 or less Report the number of contributors and the total value of contribution 	ons received,	
from any trade union, of \$25.00 or less.		
Number of Contributors		
Total Amount of all Category (C) Contributions		
Total Number of Contributors		
Total Contributions		

Enter Totals on Part 1(a) Summary of Contributions Line 3.

(Sum of Categories (A), (B) and (C))

Schedule: 4. Unincorporated Organizations or Associations

Name of Contributor	Amount	
	-	
I contributors on separate sheet provided and affix to this Return.		
ned Number of Pages		
Yes / No		
lumber of Contributors		
otal Amount of all Category (A) Contributions		

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

Enter Totals on Part 1(a) Summary of Contributions Line 4.

Schedule: 5. Any Other Persons or Groups of Persons

(A) Contributions in excess of \$250.00

ote: List below all contributions where the aggregate value of contributions Name of Contributor	Amount		
			•
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		<u></u>	
st additional contributors on separate sheet provided and affix to this Return.			
st Attached Number of Pages			
Yes / No			
Number of Contributors			
Total Amount of all Category (A) Contributions			-
		_	
3) Contributions of \$250.00 or less but more than \$25.00			
ote: Report the number of contributors and the total value of contributions	received,		
from any other person or group of persons, of \$250.00 or less but mo	ore tnan \$25.00.		
Number of Contributors			
Total Amount of all Category (B) Contributions		_	
	= ·=···	_	
C) Contributions of \$25.00 or less			
ote: Report the number of contributors and the total value of contributions from any other person or group of persons, of \$25.00 or less.	received,		
Number of Contributors			J.
Total Amount of all Category (C) Contributions		_	
Total Number of Contributors		_	
Total Contributions		_	
(Sum of Categories (A), (B) and (C))			

Enter Totals on Part 1(a) Summary of Contributions Line 5.

Part i

Contributions

(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the candidate from the sources as indicated.

Source	Amount
Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	
Collections made at events mentioned in item 1 above or other events.	
Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	
Total	

Enter Total under Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

Expenses

Candidate's Personal Expenses

Set out the total amount of the candidate's personal expenditures that were paid by him personally and reported to the business manager pursuant to subsection 261(2)(b). A detailed statement by the candidate supported by supplier documents, bills and proofs of payment of the amounts expensed must be attached to this Return.

Total Amount _____

lote:	Include only costs associated with expenditures to or within the const	ituency.
(A)	Travel	
	Air Travel	
	Rental Vehicle	
	Private Vehicle	
	Kilometres travelled at cents per kilometre	
	Bus Fare/Taxi	
	Other (Insurance, lubricants, fuel, parking)	
		Total of (A)
(B)	Accommodation	
	Hotel, Motel	
	Temporary Residence	
		Total of (B)
(C)	Living Allowance	_
ν,	Living Allowarios	

Total Candidate's Campaign Expenses

(Sum of Categories (A), (B) and (C))

Expenses

(b) Petty Expenses

Set out below the petty expenses paid under the authority of the business manager pursuant to section 259. Attach and number consecutively, the statement(s) of particulars of the amounts expensed supported by supplier documents, bills and proofs of payment.

Sanasa Na	Particulars		Amount Paid	
Consec. No.	Particulars		- Faid	
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		Total		

Expenses

(c) Hire of Premises

premises so acquired, the purpose for which and the length of time during which the same were used, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below. Set out below the name and address of every person, club, society, company and association from whom premises were acquired for the purpose of the election, with a description of the

rcial e										
Commercial Value		=							(q)	
								,		
Amount Paid									(a)	Total: (greater of (a) or (b))
Period for which used									Subtotal	Total: (greater of
Purpose for which used										
Description of Premises										
Address					-					
Name										
Consec. No.										

Expenses

(d) Advertising

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, the amount paid to each and the commercial value

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid	Commercial Value
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					•	
				Subtotal	(a)	(p)
				Total:		

(greater of (a) or (b))

Expenses

(e) Services

Set out below the name and address of every person, club, society, company and association who did work on behalf of the candidate, with a description of the nature of the work done, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

						 	 		-	 				
ia							_							
Commercial Value														
													(q)	
t:_		$\frac{1}{1}$					· 				_			
Amount													(a)	Total: (greater of (a) or (b))
													Subtotal	Total: (greater of
Nature of Work Done		ļ												
Appendent of	Nation of					:								
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:	Consec. No.													
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Expenses

(f) Goods Supplied

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of the goods supplied, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

1	Г		 1	 1	<u>1</u>	 	- 1		 - 1	-			
Commercial Value													
								-			•	(Q)	
Amount Paid		,										(a)	(a) or (b))
Description of Goods Supplied (if only hired, so state and give duration)												Subtotal	Total: (greater of (a) or (b))
Address													
Name													
Consec. No.													

Expenses

(g) Travel and Hire of Vehicle

Set out below all travelling expenses incurred in conjunction with the election, including rental accounts for commercially hired vehicles. Set out the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

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Commercial Value											
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Amount Paid		•							(a)		(a) or (b))
aim									Subtotal	Total:	(greater of (a) or (b))
Nature of Claim											
									!	:	
Address			,								
								 			
								į			
Name											
Consec. No.											

Expenses

Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order

(h) Undisputed Claims Unpaid

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long to be payable without the direction of the Chief Electoral Officer or a judge's order and in respect of which such a direction or order has been, or is about to be applied for, together with particulars of the nature of the claim, the amount and the commercial value thereof.

	 	-	 	 		 	 		
Commercial Value								(_
of								(q) .	
Amount of Claim					;			(a)	
If paid, date of direction, order or judgement								Subtotal	Total:
Paid or Unpaid			i						
Date Received								į	
Nature of Claim									
Address				,					
omeN									

(greater of (a) or (b))

(i) Disputed Claims Unpaid

In addition, set out below the disputed and unpaid claims, the names and addresses of the claimants, the nature of the claims respectively, the amount and commercial value thereof.

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Comme	Value						!	•								
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An													•		(a)	(a) or (b
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	Character of Disputed Claim															
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The Election Act, 1996 Section 261(1)(c)

Declaration of a Business Manager of a Candidate

1. DERALD HEBERT of_	Mose Tow
Name	dress
being the Business Manager of Name of Candidate	tcowan, a
candidate at the election held on the day of	November, 2007.
of a member of the Legislative Assembly of Saskatchewan,	
solemnly declare that I have examined the Return of Election statements, to be transmitted to the Returning Officer at that ewhom this declaration is made, and that to the best of my kno certified statements are correct;	election and now shown to me by the officer before
and I further solemnly declare that, except as appears from the and belief no other person, nor any club, society, company or payment, or given, promised or offered any reward, office, emliability on account of or with respect to the conduct or manage	association has on behalf of the candidate made any ployment or valuable consideration, or incurred any
and I further solemnly declare that I have received from the ca	andidate, the sum of (Insert NO if the fact is so)
dollars and no more for the purposes of the election, and that money, security or equivalent for money has been paid, advarhands, or to the best of my knowledge and belief, to or in the any expenses incurred on behalf of the candidate on account election;	, except as specified in the Return made by me, no need, given or deposited by anyone to me or in my hands of any other person for the purpose of defraying
and I make this solemn declaration conscientiously believing and effect as if made under oath, and by virtue of the Canada	it to be true, and knowing that it is of the same force a Evidence Act.
	Signature of Business Manager
	0.
Signed and declared before me by the above-named Busines	ss Manager at <u>Lyna</u> in the
Province of Saskatchewan, on the day of _	James, 2008
•	Person Authorized to Administer Oaths in Saskatchewan ROBERT PARRY FREDRICK ERMEL A Notary Public in and for the Province of Saskatchewan. My Appointment expires May 31, 2012.



The Election Act, 1996 Section 261(5)

Candidate's Declaration as to Expenses

ı, <i>JDH</i>	للا	MAC	GowAs	ما			, whose
address is	44	RIT	CHIE	cres.	REGINA		and whose
occupation is _	RET	red	CIVIL	SERVANT	, having been	a Candida	te at the election of a member
to serve in the L	_egislati	ve Asser	nbly of Sasi	katchewan for th	e constituency o	f CLO	YDMINSTER.
held on the	7	day of	KOU	em BER		007	, solemnly declare that I have
transmitted by n by me and sign	ny busit ed by th	ness mar ne officer	nager to the before who	Returning Office	er at the election on is made, and t	, a copy of	nitted or about to be which Return is now shown best of my knowledge and
and belief no per promised or offer	erson, n ered an	or any cl y reward,	ub, society, , office, emp	company or ass	ociation has, on able consideratio	my behalf,	d to the best of my knowledge made any payment, or given, red any liability on account of
and I further sol	lemniy d	declare th	nat I have pa	aid to my busine	ss manager, the	sum of	sert NO if the fact is so)
dollars and no r or equivalent for the hands of my	nore for r money / busine	the purp has to r ess mana	oose of the e ny knowledg ger or any c	election, and tha ge or belief beer other person for	t, except as spec n paid, advanced	cified in the I, given or o lefraying ar	ert NO if the fact is so) Return, no money, security deposited by anyone to or in ny expenses incurred on my
be party to the purpose of defra	making aying aı	or giving ny such e	of any payr expenses as	ment, reward, of	fice, employmen , or provide or be	t or valuabl	v, at any future time make or le consideration for the ne providing of any money,
					g it to be true, ar da Evidence Ad Signature of Can		that it is of the same force
Signed and dec	clared be	efore me	by the abov	ve-named Candi	date at	<u> </u>	<u>Λr</u> in the
Province of Sas	skatchev	wan, on t	he <i>O</i>	day of		A Notary Rrovinge	RY FREDRICK ERMEL Public in and for the pf Saskitchewan. hOwkpers Mark at 120 to 3.