



E-412

Form VV

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

*Reviewed  
May 16/08*

### Candidate's Return of Election Expenses



*RO received per email  
deadline Feb 08-08*

**KIRK FRIGGSTAD**

Name of Candidate

**GREEN PARTY OF SASKATCHEWAN**

Political Affiliation

**PARKERQUINE LLP**  
Chartered Accountants Business Advisors

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**Auditors' Report**



To: Kristen Friggstad,  
Business Manager of Kirk Friggstad

We have audited the E-412 return of election expenses of Kirk Friggstad for the campaign period from October 10, 2007 to November 7, 2007. This return is the responsibility of the business manager. Our responsibility is to express an opinion on the return based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 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 our verification of these transactions was limited to the amounts recorded in the accounting records of the business manager and candidate and we were not able to determine whether any adjustments might be necessary to those contributions or expenses.

In our opinion, except for the effect of adjustments, if any, we might have determined to be necessary had we been able to satisfy ourselves 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 E-412 return of election expenses for the campaign period from October 10, 2007 to November 7, 2007.

Saskatoon, SK  
January 29, 2008

PARKERQUINE LLP

Per: *Annette Wilson*

On Behalf of

KIRK FRIGGSTAD

Name of Candidate

Return

I, KRISTEN FRIGGSTAD of 205 CROSS ST. SOUTH

P.O. Box 1385 OUTLOOK, SK SOL 2N0

Telephone Number Residence ( ) Business ( )

in the Province of Saskatchewan, being the business manager of the above-named candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the NOV 07 2007 day of ROSETOWN-ELROSE

make the following Return respecting the election expenses of the said candidate.

Kristen Friggstad Signature of Business Manager

January 18, 2008 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 expended 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**

**I. Contributions Exceed Election Expenses**

**Section 269**

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

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

\_\_\_\_\_  
Name of Payee

\_\_\_\_\_  
Address

\_\_\_\_\_  
Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay no reimbursement.

**II. Contributions and Reimbursement Exceed Election Expenses**

**Section 270**

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.)

\_\_\_\_\_  
Name of Payee

\_\_\_\_\_  
Address

\_\_\_\_\_  
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. Contributions**

Contributions (total page 4)

s.f. \$ 152.95

**II. Expenses**

(a) Candidate's Campaign Expenses (total page 13)

\$ 80.00

(b) Petty Expenses (total page 14)

\$ ~~29.85~~ s.f. <sup>25.85</sup> ~~35.85~~

(c) Hire of Premises (total page 15)

\$ -

(d) Advertising (total page 16)

\$ -

(e) Services (total page 17)

\$ -

(f) Goods Supplied (total page 18)

\$ 36.10

(g) Travel and Hire of Vehicle (total page 19)

\$ -

(h) Undisputed Claims Unpaid (total page 20)

\$ -

TOTAL EXPENSES

\$ ~~145.95~~  
<sup>+51.95</sup>  
141.95

(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.

**Part I**

**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	1	116.85 <sup>sf.</sup> <del>122.85</del>
2. Corporations	1	36.10
3. Trade Unions	-	-
4. Unincorporated Organizations or Associations	-	-
5. Any other Persons or Groups of Persons	-	-
<b>Total Contributions</b>	2	<del>157.95</del> 152.95 <sup>sf.</sup>
<b>Total Contributions (Excluding Excess Amount)</b>		<del>157.95</del> <sup>sf.</sup> 152.95

**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 candidate. 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.

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Name of Payee

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Address

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**

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.

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Name of Payee

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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.

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## Part I

### 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.













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

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

**Part II**

**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 expended must be attached to this Return.**

Total Amount           X          

**Note:** Personal expenses of the candidate are not election expenses. Subsection 220(h)(ix).

**(a) Candidate's Campaign Expenses**

Set out below the aggregate amount of travel, meal and accommodation expenditures incurred by or on behalf of the candidate and paid by the business manager pursuant to subsection 220(f)(iv). **Attach particulars of the amounts expended by the candidate supported by supplier documents, bills and proofs of payment.**

**Note:** Include only costs associated with expenditures to or within the constituency.

**(A) Travel**

Air Travel	<u>          -          </u>
Rental Vehicle	<u>          -          </u>
Private Vehicle	
Kilometres travelled <u>  200  </u> at <u>  40  </u> cents per kilometre	<u>      80.00      </u>
Bus Fare/Taxi	<u>          -          </u>
Other (Insurance, lubricants, fuel, parking)	<u>          -          </u>

Total of (A)   \$80.00  

**(B) Accommodation**

Hotel, Motel	<u>          -          </u>
Temporary Residence	<u>          -          </u>

Total of (B)           -          

**(C) Living Allowance**

Meals	<u>          -          </u>
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Total of (C)           -          

**Total Candidate's Campaign Expenses**       \$80.00        
(Sum of Categories (A), (B) and (C))











**Part II**

**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.**

Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid		Commercial Value
				(a)	(b)	
	GREEN PARTY OF CANADA	c/o MIKE JONES 410 AVE E S SASKATOON S7M1B3	10 LAWN SIGNS			36 10.
			Subtotal	(a)	(b)	36 10.

Total: (greater of (a) or (b)) 36 10









**Declaration of a Business Manager  
 of a Candidate**

I, Kristen Friggstad of 205 Cross St. South, Outlook, SK,  
Name Address

being the Business Manager of Kirk Friggstad, a  
Name of Candidate

candidate at the election held on the 7<sup>th</sup> day of November,

of a member of the Legislative Assembly of Saskatchewan,

solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have received from the candidate, the sum of NO  
(Insert NO if the fact is so)

dollars and no more for the purposes of the election, and that, except as specified in the Return made by me, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the candidate on account of or with respect to the conduct or management of the election;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Kristen Friggstad  
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at OUTLOOK in the

Province of Saskatchewan, on the 18<sup>th</sup> day of January, 2008.

[Signature]  
 Person Authorized to Administer Oaths in Saskatchewan  
 Expiry Date: November 30, 2012





### Candidate's Declaration as to Expenses

I, KIRK FRIGGSTAD, whose  
 address is 205 CROSS ST. S, OUTLOOK, SK and whose  
 occupation is COMPUTER CONSULTANT, having been a Candidate at the election of a member  
 to serve in the Legislative Assembly of Saskatchewan for the constituency of ROSETOWN - EUROSE,  
 held on the 7<sup>th</sup> day of NOVEMBER, 2007, solemnly declare that I have

examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not, and to the best of my knowledge and belief no person, nor any club, society, company or association has, on my behalf, made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have paid to my business manager, the sum of NO  
(Insert NO if the fact is so)  
 dollars and no more for the purpose of the election, and that, except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I will not, except so far as I may be permitted by law, at any future time make or be party to the making or giving of any payment, reward, office, employment or valuable consideration for the purpose of defraying any such expenses as last mentioned, or provide or be party to the providing of any money, security or equivalent for the purpose of defraying any such expenses;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Signature of Candidate

Signed and declared before me by the above-named Candidate at OUTLOOK in the

Province of Saskatchewan, on the 18<sup>th</sup> day of January, 2008.

Person Authorized to Administer Oaths in Saskatchewan

Expiry Date: November 30, 2012