

E-412

Form VV

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

REVIEWED

Candidate's **Return of Election Expenses**

Mark Lemstra
Name of Candidate

Liberal Sayka Four South east



CHARTERED ACCOUNTANTS

Bill Jensen, C.A. Prof. Corp. Jeff Stromberg, C.A. Prof. Corp.

Pursuant to subsection 238(5) of The Election Act, 1996

AUDITOR'S REPORT

To: Tanis Kershaw, Business Manager of Mark Lemstra

We have audited the return of election expenses of Mark Lemstra 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 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 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, 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 expenses.

In our opinion, except for the effect of adjustments, if any, which 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 return of election expenses for the campaign period from October 10, 2007 to November 7, 2007.

Chartered Accountants

Saskatoon, Saskatchewan February 15, 2008

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	Reim	burs	ement
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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

	Cor	ntributions		8778.96
		Contributions (total page 4)		\$ (n/A)
I.	Exp	penses		did not accept
	(a)	Candidate's Campaign Expenses (total page 13)	\$	
	(b)	Petty Expenses (total page 14)	\$ <u>O</u>	
	(c)	Hire of Premises (total page 15)	\$ <u>O</u>	
	(d)	Advertising (total page 16)		1493.08
	(e)	Services (total page 17)	\$5551.76	5451.76
	(f)	Goods Supplied (total page 18)	\$	
	(g)	Travel and Hire of Vehicle (total page 19)	\$0	
	(h)	Undisputed Claims Unpaid (total page 20)	\$0	6944,84
	TO	TAL EXPENSES		\$ 4474-96
	(i)	Disputed Claims (total page 21)	\$0	# 70.44.84
		Candidate Personal Expenses (total page 13)	\$0	

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

Pa	rt	

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		0 8778.96
2. Corporations		0
3. Trade Unions		0
4. Unincorporated Organizations or Associations		0
5. Any other Persons or Groups of Persons		0
Total Contributions		0

Total Contributions (Excluding Excess Amount)	0 8778,96.
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Part 1

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:	List below all	contributions	where the	aggregate	value of	contributions	exceeds \$250.00.
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Name of Contributor	Amount		
Dr. Mark Lemstra	0-8-	178.96	,
	_		
· · · · · · · · · · · · · · · · · · ·			
List additional contributors on separate sheet provided and affix to this Return. List Attached Number of Pages			
Yes / No			
Number of Contributors			=
Total Amount of all Category (A) Contributions		-	8778.96
			
(B) Contributions of \$250.00 or less but more than \$25.00			
Note: Report the number of contributors and the total value of contributions rec	eived,		
from any individual, 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 rec from any individual, of \$25.00 or less.	eived,		
Number of Contributors			
Total Amount of all Category (C) Contributions			
Total Number of Contributors	-	1-D	8778.96.
Total Number of Continuators			

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

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

Schedule: 2. Corporations

(A) Contributions in excess of \$250.00

ote: List below all contributions where the aggregate value of contributions Name of Contributor	Amount	
	\cap	
	-	
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		
•	rocolyad	
Note: Report the number of contributors and the total value of contributions from any corporation, of \$250.00 or less but more than \$25.00.	received,	
Number of Contributors		
Total Amount of all Category (B) Contributions		
		_
(O) O A that the end fine of the control of the con		
(C) Contributions of \$25.00 or less	raccived	
Note: Report the number of contributors and the total value of contributions from any corporation, of \$25.00 or less.	received,	
Number of Contributors		
Total Amount of all Category (C) Contributions		
		_
		0
Total Number of Contributors		
Total Contributions		
(Sum of Categories (A), (B) and (C))		
Enter Totals on Part 1(a) Summary of Contributions L	ine 2	

Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00	Note:	List b	elow all	contributions	where the	aggregate	value of	contributions	exceeds	\$250.00	
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Enter Totals on Part 1(a) Summary of Contributions Line 3.

Name of Contributor	Amount		
	\cap		
			
-			
-			
		_	
- ·			
	1		
List additional contributors on separate sheet provided and affix to this Return	n.		
List Attached Number of Pages			
Number of Contributors			
Total Amount of all Category (A) Contributions		-	
Total Amount of all Category (A) Contributions		-	
(B) Contributions of \$250.00 or less but more than \$00	5.00	_	
(B) Contributions of \$250.00 or less but more than \$25			
Note: Report the number of contributors and the total value of contr from any trade union, of \$250.00 or less but more than \$25.0			
Number of Contributors			
Total Amount of all Category (B) Contributions			
		_	
(C) Contributions of \$05.00 at less			
(C) Contributions of \$25.00 or less	ributions rescined		
Note: Report the number of contributors and the total value of contributors and trade union, of \$25.00 or less.	noutions received,		
Number of Contributors			
Total Amount of all Category (C) Contributions		_	
Total Number of Contributors		O	
			\bigcirc
Total Contributions			
(Sum of Categories (A), (B) and (C))			

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Schedule: 4. Unincorporated Organizations or Associations

(A) Contributions in excess of \$250.00

	Name of Contributor	Amount	
		0	
		-	
		-	
	-		
		-	
		-	
		-	
		-	
		 	
List add	itional contributors on separate sheet provided and affix to this Return.		
List A	ttached Number of Pages		
	Number of Contributors		
	Total Amount of all Category (A) Contributions		
	Total Amount of all Category (A) Continuutions		
(B)	Contributions of \$250.00 or less but more than \$25.00		
. ,		anisad	
	Report the number of contributors and the total value of contributions re- from any unincorporated organization or association, of \$250.00 or less		
	Number of Contributors		
	Total Amount of all Category (B) Contributions		
			-
(C)	Contributions of \$25.00 or less		
	Report the number of contributors and the total value of contributions re-	ceived,	
	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	e 4.	

Schedule: 5. Any Other Persons or Groups of Persons

(A)	Contributions	in	excess	οf	\$250	nn
\			CAUCOO	OI.	少としい.	.uu

Note:	List below	all contributions	where the aggregat	e value of	contributions	exceeds \$250.00.
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Enter Totals on Part 1(a) Summary of Contributions Line 5.

	Name of Contributor	Amount	
		0	T
_			
_			
		<u> </u>	
List add	ilional contributors on separate sheet provided and affix to this Return.		
List A	ttached 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 contributions re from any other person or group of persons, of \$250.00 or less but more	ceived,	
	Number of Contributors	man web.oo.	
	Total Amount of all Category (B) Contributions		_
(C)	Contributions of \$25.00 or less		
	Report the number of contributors and the total value of contributions reference any other person or group of persons, of \$25.00 or less.	ceived,	
	Number of Contributors		
	Total Amount of all Category (C) Contributions		
			-
	Total Number of Contributors		
	Total Contributions		
	(Sum of Categories (A) (B) and (C))		

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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.	g
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	0

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	

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 expensed by the candidate supported by supplier documents, bills and proofs of payment.

Note:	Include only costs associated with expenditu	res to or within the cons	tituency.	
(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)	<u>D</u>
(C)	Living Allowance			
	Meals			
			Total of (C)	0
		Total Candidate's Can	npaign Expenses	0
		(Sum of Categories (A)		<u> </u>

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.

Consec. No.	Particulars	Amount	
Consec. 140.	Faiticulais	Paid	
			0
		_	
			-
	,		
			\sim
	Total		

Expenses

(c) Hire of Premises

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 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.

Commercial Value								(b)	0
Amount Paid								(a)	(a) or (b))
Period for which used								Subtotal	Total: (greater of (a) or (b))
Purpose for which used									
Description of Premises									
Address									
Name									
Consec. No.									

Expenses

(d) Advertising

Лате	Address	Consec. No. Name Address Publication or Broadcaster Issue Paid Value	Date of Issue	t F		
PATTE ON Advertising		Pathison Adus Lina	6/11	7743 08	7493.0	30
			<u> </u>			
			Subtotal	(a)	(b) 1493, C8	8
			Total:	Total:	7227 77	1

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.

Commercial Value	64 40	1720 50	1697 19	385 58	NE 100 00					5451 76	551 76
Amount Paid	948 49	1770 501	1697 19 14		WE 00					5451.76	(b) 55
Nature of Work Done	mail out	21902	bookues	bodown	now when here						Subtotal (a)
Address	9 Ayka hon PO 5454	4014 47 43 St. E	510 45th 5t, W	510 45th Gt.W							
Name	Conside Post	Arco Graphics	to vat		Misty of Fishing						
Consec. No.											

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

17

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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 company of payment. The consequence of the proper columns below.

	ercial Je		:					_		0
	Commercial Value								ļ	(a)
	ount id									
	Amount Paid									(a)
isecutively and list titelli ill tile proper c	Description of Goods Supplied (if only hired, so state and give duration)									Subtotal
commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper commercial value thereof.	Address									
ue thereot. Attach supplier documents, bit	Name									
commercial vall	Consec. No.									

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

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.

]	
ercial Je								_		0	0
Commercial Value											
		_			_					(p)	
	_										
Amount Paid											
•										(a)	ı) or (b))
											Total: (greater of (a) or (b))
				'						Subtotal	Tota (gre
aim										•,	
Nature of Claim											
Nati											
				<u></u>							
Address											
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Nаme											
ند											
Consec. No.											
Cor											1

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.

	rcial	4							9
	Commercial	Valu							(q)
	Amount of	E -					_		
									(a)
	It paid, date of direction,	order or judgement							Subtotal
	Paid	Unpaid							
	Date	Received							
		Nature of Claim							
		Address							
confine to a local.		Nаme							

Q

(greater of (a) or (b))

Total:

(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.

Commercial Value									0	0
					_				(q)	
Amount of Claim									(a)	Total: (greater of (a) or (b))
Character of Disputed Claim									Subtotal	Total: (greater of
Address										
Name										



The Election Act, 1996 Section 261(1)(c)

Declaration of a Business Manager of a Candidate

i, Tanis Kershaw of	#201-325 Kingsmere Blvd	
being the Business Manager of Name of Candidate		, 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 whom this declaration is made, and that to the best of my kn certified statements are correct;	election and now shown to me by the offic	er before
and I further solemnly declare that, except as appears from t and belief no other person, nor any club, society, company o payment, or given, promised or offered any reward, office, er liability on account of or with respect to the conduct or mana	or association has on behalf of the candidat mployment or valuable consideration, or inc	e made any
and I further solemnly declare that I have received from the	candidate, 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, advainands, or to the best of my knowledge and belief, to or in the any expenses incurred on behalf of the candidate on account election;	at, except as specified in the Return made to anced, given or deposited by anyone to me to hands of any other person for the purpose	or in my e of defraying
and I make this solemn declaration conscientiously believing and effect as if made under oath, and by virtue of the Canad	•	ame force
	Signature of Business Manager	
Signed and declared before me by the above-named Busine	ess Manager at <i>SASKAToov</i>	in the
Province of Saskatchewan, on the day of _	FEBRUARY,	2008
	Person Authorized to Administer Oaths in Saskatchew Lovense for Walds or det the Province Michaeleway. A sepier Sept 30 1811.	



The Election Act, 1996 Section 261(5)

Candidate's Declaration as to Expenses

1,, whose
address is
occupation is, having been a Candidate at the election of a member
to serve in the Legislative Assembly of Saskatchewan for the constituency of Saskatchewan for the constituency of
held on the
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 (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 5ASKATCO J in the
Province of Saskatchewan, on the
Aux Ginson
Person Authorized to Administer Oaths in Saskatchewan Communication for the Morion of The Communication of Communication and for the Communication of Communication of Communication and Communication of Commu
leavis Seel 30, 1911.