



Candidate's Return of Election Expenses

final
June 20/12
BW



CLAY DEBRAY

Name of Candidate

NEW DEMOCRATIC PARTY - SASKATCHEWAN SECTION

Political Affiliation

GENERAL ELECTION, NOV 7, 2011



IAN WALLACE, CA

TODD MINTZ, CA

CLINT CEHOLSKI, CA

INDEPENDENT AUDITORS' REPORT

To Christine Pechawis-Verbonac, Business Manager for Clay DeBray for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of the *The Election Act, 1996*.

Report on the Return

We have audited the accompanying Candidate's Return of Election Expenses (the "Return") for the candidacy of Clay DeBray, a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of November, 2011 in the constituency of Rosthern-Shellbrook, which comprises the Summary of Contributions and Expenses, Schedules of Contributions from Individuals, Corporations, Trade Unions, Unincorporated Organizations or Associations and Any Other Persons or Groups of Persons and Statements of Expenses for Candidate's Personal Expenses, Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the electoral campaign ending November 7, 2011.

This return has been prepared by the business manager for the candidate based on the financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Business Manager's Responsibility for the Return

The business manager of the candidate is responsible for the preparation of the Return in accordance with financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the business manager determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the business manager, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and expenses.

Qualified Opinion

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Candidate's Return of Election Expenses for Clay DeBray is prepared, in all material respects, in accordance with reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the Return, which describes the basis of accounting. The Return is prepared to assist the business manager to meet the requirements of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the business manager, the candidate and the Chief Electoral Officer, and should not be used by parties other than the business manager, the candidate or the Chief Electoral Officer.

Emphasis of Matter

Further we report the total contributions received by the campaign of \$47,181.04, total expenses of \$44,327.59 and Candidate expenses paid by the campaign total \$1,186.80 (included in expenses total). These amounts shown in the "Summary of Contributions and Expenses," on the Candidate's Return of Election Expenses are the same as the related totals in the Return.

Report On Other Legal and Regulatory Requirements

As required by Section 238(6) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

REGINA, Saskatchewan
April 17, 2012


Mintz & Wallace
Chartered Accountants LLP

**NOTE DESCRIBING THE FINANCIAL REPORTING FRAMEWORK
APPLIED FOR PREPARING THE CANDIDATE'S RETURN OF
ELECTION EXPENSES**

(This note must be attached to the Return)

The Candidate's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the business manager and the candidate to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the business manager, the candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return may not be suitable for another purpose. *The Election Act, 1996* requires that the Return be made available for public inspection.

Constituency	Candidate's surname	Candidate's given name
Rosthern-Shellbrook	DeBray	Clay

On Behalf of

Name of Candidate

Return

I, Christine Peckawis of _____
Name Address
Box 561 Blaine Lake, SK S0J0T0
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 a

member to serve in the Legislative Assembly of Saskatchewan held on the 18th day of November

2012, in the constituency of Rosthern-Shellbrook

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

C. Peckawis
Signature of Business Manager
April 19, 2012
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.)

CATHY DUNCAN, chief official agent, Saskatchewan New Democratic Party
Name of Payee
1122 SK. DRIVE, REGINA, SK S4P 0C4
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)

47,043.49

\$47,181.06

II. Expenses

a) Candidate's Campaign Expenses (total page 13) \$ 1,168.80

b) Petty Expenses (total page 14) \$ 2,227.67

c) Hire of Premises (total page 15) \$ 495.08

d) Advertising (total page 16) \$ ~~15,300.00~~ 15,737.29

e) Services (total page 17) \$ ~~15,498.74~~ 16,538.51

f) Goods Supplied (total page 18) \$ 7,111.85

g) Travel and Hire of Vehicle (total page 19) \$ 873.63

h) Undisputed Claims Unpaid (total page 20) \$ ~~1,651.82~~

TOTAL EXPENSES

\$~~44,327.59~~

44,152.83

i) Disputed Claims (total page 21) \$ -

Candidate Personal Expenses (total page 13) \$ -

Part I

Contributions

(a) Summary of Contributions

I. Value of Contributions

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals		\$ 4,151.33
2. Corporations		\$ -
3. Trade Unions		\$ 9,656.58
4. Unincorporated Organizations or Associations		\$ 33,373.15 33,235.58
5. Any Other Person or Groups of Persons		\$ -
Total Contributions		\$ 47,181.06 47,043.49

Total Contributions (Excluding Excess Amount)	
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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.	
Total	

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

Total Amount _____

(a) Candidate's Campaign Expenses

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

(A) Travel

Air Travel _____

Rental Vehicle _____

Private Vehicle

Kilometres travelled 3135 at 0.3500 per kilometre **\$ 1,097.25**

Bus Fare/Taxi _____

Other (Insurance, lubricants, fuel parking) _____

Total of (A) **\$ 1,097.25**

(B) Accomodation

Hotel, Motel _____

Temporary Residence _____

Total of (B) **\$ -**

(C) Living Allowance

Meals _____

Total of (C) **\$ 71.55**

Total Candidate's Campaign Expenses **\$ 1,168.80**

Part II

Expenses

(e) Services

Consecutive Number	Name	Address	Nature of Work Done	Amount Paid	Commercial Value
1	Steven Beam	525 York St., Fredericton, NB	voter contact	2,000.00	2,000.00
2	Aaron Weber	5542 Hwy 3, Chester Basin, NS	campaign manager	3,210.00	3,210.00
3	Gina Miner	Box 40, Speers, Sk	voter contact	588.50	588.50
4	Joyce Willick	Box 848, Spiritwood, SK	room and board	800.00	800.00
5	Canada Post	Box 33	phamplet mail out	1,361.04	1,361.04
6	Beverly Ahenakew	Mont Nebo, SK	eday food	260.00	260.00
7	Canada Post		postage	82.29	82.29
8	Rachel Wolfe	uskeg Lake Sk	eday organizer	75.00	75.00
9	Darlene Longneck	uskeg Lake Sk	eday organizer	50.00	50.00
10	Norma Lafond	uskeg Lake Sk	eday organizer	50.00	50.00
11	Bernadette Wolf	Muskeg Lake, SK	eday organizer	50.00	50.00
12	SK NDP		voice broadcast	18.98	18.98
13	Christine Pechawis	Blaine Lake, SK	Business Manager	2,000.00	2,000.00
14	Spiritwood Credit Union		service fees	6.60	6.60
15	Spiritwood Credit Union		service fees	12.00	12.00
16	UFCW Canada(Chris Dennis)	100 - 61 International Blvd, Toronto	voter contact	-	4,906.58
	Part of Contributions		interest(3X 8.25)		24.75
	Spiritwood Credit Union	Bank statement	service fees	21.60	21.60
		Subtotal		\$ 10,564.41	\$ 15,498.74

Total:

(Greater of (a) or (b))

(a) 10,326.01
 (b) 15,257.34
 \$ 15,498.74
 15,257.34

undeposited
 cheques paid

2(0) - outside
 with

215(2)(b) "b"

246(1)(a) "b"

Part II

Expenses

(f) Goods Supplied

Consecutive Number	Name	Address	Description of Goods Supplied (If only hired, so state and give duration)	Amount Paid	Commercial Value
1	Cowan Imaging		election signs		2,004.20
2	Spiritwood Home Building	Box 758, Spiritwood	sign stakes	236.07	236.07
3	United Signs	21 Raddall Ave, Dartmouth, NS	election signs	1,472.58	1,472.58
4	Critical Buttons	365 Jane St, Toronto, ON	campaign buttons	209.94	209.94
5	Dodgie's Convenience	842, Duck Lake	Gas	374.52	374.52
6	Action Printing	101-15th St. E, PA, S	Flyers	654.50	654.50
7	Prince Albert Co-op	275-38th St. SE, PA, SK	sign stakes	148.67	148.67
8	Cree River Gas	701 Main St., Blaine Lake, SK	Gas	130.44	130.44
9	Print West	1118-8th Ave, Regina, SK	Pamphlet #2	512.79	512.79
10	Print West	1118-8th Ave, Regina, SK	Pamphlet #3	552.14	552.14
11	M&S Convenience	Mistawasis, SK	Gas	200.00	200.00
12	Fact Computer	2132 Broad St. Regina,	Computers	220.00	220.00
13	Print West	1118-8th Ave, Regina, SK	Pamphlet #1	362.00	362.00
14	ritwood Credit Union		Cheques-bank statement	34.00	34.00
Subtotal				\$ 5,107.65	\$ 7,111.85

Total:

(Greater of (a) or (b))

\$ 7,111.85



Declaration of a Business Manager of a Candidate

I, CHRISTINE PECHAVIS of Box 561, Blaine Lake, SK
Name Address

being the Business Manager of CLAY DEBRAT, a
Name of Candidate

candidate at the election held on the 7 day of November, 2011,

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 2000.00
(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**.

Christine Pechavis
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Blaine Lake in the
Province of Saskatchewan, on the 29th day of April, 2012.

[Signature]
Person Authorized to Administer Oaths in Saskatchewan
A Commissioner of OATHS IN AND
FOR THE PROVINCE OF SASKATCHEWAN
MY COMMISSION EXPIRES JUNE 30, 2012



Candidate's Declaration as to Expenses

I, CLAY DEBRAY, whose

address is Box 144, Duck Lake, SK S0K 1J0 and whose

occupation is SPORTS CONSULTANT, having been a Candidate at the election of a member

to serve in the Legislative Assembly of Saskatchewan for the constituency of ROSTHERN SHELBURN,

held on the 7th day of November, 2011, 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 \$2000.00
(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]
Signature of Candidate

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

Province of Saskatchewan, on the 20 day of April, 2012.

[Signature]
Person Authorized to Administer Oaths in Saskatchewan
MY Commission expires June 30, 2012