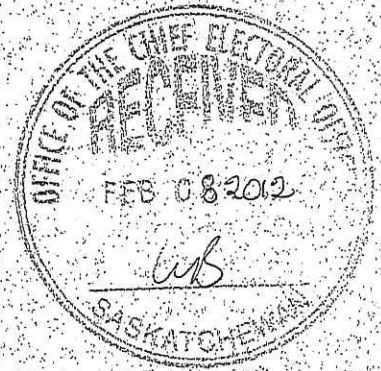




Candidate's Return of Election Expenses

Final
May 3/12
BW



Deb Higgins

Name of Candidate

New Democratic Party

Political Affiliation

AUDITOR'S REPORT



To: Gladys Johnston, Business Manager of Deb Higgins,
Candidate in the election in the constituency of Moose Jaw - Wakamow

I have audited the return of election expenses of Deb Higgins, Candidate in the election in the constituency of the Moose Jaw - Wakamow, for the campaign period from August 5, 2011 to January 3, 2012. 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 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 I might have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described to 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 August 5, 2011 to January 3, 2012.

I further report that contributions received by the campaign, total \$ 52,565.51 and expenses total \$47,769.34.

Moose Jaw, Saskatchewan
February 3, 2012

A handwritten signature in black ink that reads "W. A. Hanson". The signature is written in a cursive, flowing style.

CERTIFIED MANAGEMENT ACCOUNTANT

On Behalf of

Name of Candidate Deb Higgins

Return

Name Gladys M. Johnston of 618 Duffield St.
Address

Mailing Address (if different from the residential address) Moose Jaw Saskatchewan Postal Code S6H 5J3

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 7th day of November,
2011, in the constituency of Moose Jaw Wakamow

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

G. Johnston
Signature of Business Manager

February 6 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.)

Gladys M. Johnston, Business Agent
Name of Payee

618 Duffield St W, Moose Jaw SK S6H 5J3
Address

Postal Code

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

I. 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)

\$ 52,565.51

II. Expenses

a) Candidate's Campaign Expenses (total page 13) **\$ -**

b) Petty Expenses (total page 14) **\$ 1,436.01**

1336.01

c) Hire of Premises (total page 15) **\$ 840.00**

d) Advertising (total page 16) **\$ 21,856.31**

21856.51

e) Services (total page 17) **\$ 11,451.25**

f) Goods Supplied (total page 18) **\$ 12,185.77**

12,307.86

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

h) Undisputed Claims Unpaid (total page 20) **\$ -**

TOTAL EXPENSES

\$ 47,769.34

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

47,797.63

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	35.00	\$ 3,365.00
2. Corporations	0.00	\$ -
3. Trade Unions	12.00	\$ 16,076.51
4. Unincorporated Organizations or Associations	1.00	\$ 33,124.00
5. Any Other Person or Groups of Persons	0.00	\$ -
Total Contributions		\$ 52,565.51

Total Contributions (Excluding Excess Amount)	\$ 52,565.51
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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.

Gladys M. Johnston, Business Manager
Name of Payee

618 Duffield St. W., Moose Jaw, Sask. S6H 5J3
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.

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.

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

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	\$ / -

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 _____ at _____ per kilometre	\$ <u> / -</u>
Bus Fare/Taxi	_____
Other (Insurance, lubricants, fuel parking)	_____
Total of (A)	\$ <u> / -</u>
(B) Accomodation	
Hotel, Motel	_____
Temporary Residence	_____
Total of (B)	\$ <u> / -</u>
(C) Living Allowance	
Meals	_____
Total of (C)	\$ <u> / -</u>
Total Candidate's Campaign Expenses	\$ <u> / -</u>

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
G-1	MJ Wakamow Const. Assn UFCW 401	Southernwood, 1192 Duffield Cr 14040-128 Ave Edmonton	Paid for signs on behalf of Campaign		3,124.00
G-2			Paid for campaign mgr's room		3,498.60
G-3	MJ Wakamow Const. Assn	Southernwood, 1192 Duffield Cr	signs from previous election		1,001.00
G-4	MJ Wakamow Const. Assn	Southernwood, 1192 Duffield Cr	stakes from previous election		385.00
G-5	Sask Abilities Council	2310 Louise Ave, Saskatoon	Pd for 6 bundles of stakes	203.61	203.61
G-7	FACT computers	Broad St., Regina	Purchase Toner for copier	98.73	98.73
G-8	Sask-Tel	Stn Main, Regina Sk	Telephone/computer lines	1,546.15	1,546.15
G-9	Larry Zima	-128 Ave., Edmonton	Reimburse for Office supplies	398.79	398.79
G-10	Seaborn Agencies	1 ST. N. Moose Jaw	Insurance	221.94	221.94
G-11	FACT computers	3132 Broad St, Regina Sk	Purchase Toner for Copier	197.46	197.46
G-12	Success Office Systems	1774 McAra Ave, Regina	Equipment Rental fee	411.21	411.21
G-13	Stacey Landin	1313 Grandview St Moose Jaw	Duct tape and food for headquarters	54.28	54.28
G-14	Chartier Hotels (Prairie Oasis)	Box 290, Moose Jaw	Hotel Room for Lyndsey Henderson	1,045.00	1,045.00
G-15	Chartier Hotels (Prairie Oasis)	2132 Broad Street, Regina	Citrix User Fee + Equip Rental	648.73	648.73
			Subtotal	\$ 4,177.17	\$ 12,185.77

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

(a) \$ 4,177.17
(b) \$ 12,185.77

12,307.86

12,307.86

1,404.85

2(0)

Part II

Expenses

(i) Disputed Claims Unpaid

Name	Address	Character of Disputed Claim	Amount Paid	Commercial Value
NIL				
Subtotal			\$ - -	\$ - -

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

\$ - -



Declaration of a Business Manager of a Candidate

I, Gladys M. Johnston of 618 Duffield St., Moose Jaw, Sk.
Name Address

being the Business Manager of Deb Higgins, a
Name of Candidate

candidate at the election held on the 17th 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 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**.

G. Johnston
Signature of Business Manager

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

Province of Saskatchewan, on the 8th day of February, 2012

[Signature]
Person Authorized to Administer Oaths in Saskatchewan
*Commissioner for Oaths in and for
the Province of Saskatchewan. My
Commission Expires Dec 31, 2013.*



Candidate's Declaration as to Expenses

I, Deb Higgins, whose
 address is 1181 Doffield Cresc., Moose Jaw, SK. and whose
 occupation is retired, having been a Candidate at the election of a member
 to serve in the Legislative Assembly of Saskatchewan for the constituency of Moose Jaw Wakamau,
 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 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**.

Deb Higgins
 Signature of Candidate

Signed and declared before me by the above-named Candidate at Moose Jaw in the
 Province of Saskatchewan, on the 8 day of February, 2012.

[Signature]
 Person Authorized to Administer Oaths in Saskatchewan
 Commissioner for Oaths in and for the
 Province of Saskatchewan. My
 Commission Expires Dec 31, 2013.

