

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

(rev. 2005)

Candidate's Return of Election Expenses

FINAL Juno 28/12 Bd



Nathan Jeffries

Name of Candidate

Liberal

Political Affiliation

General Election - November 7, 2011

Electoral Event/Date

Saskatoon-Meewasin

Constituency

# J.L. Reiman

Certified General Accountant



Box 906, Gravelbourg, Sask. S0H 1X0

Phone: (306)648-3386 Fax: (306)648-2543 reimancga@sasktel.net

## **AUDITOR'S REPORT**

To: Zach Jeffries, business manager of Nathan Jeffries

I have audited the return of election expenses of Nathan Jeffries for the campaign period from October 10, 2011 to November 7, 2011. 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 I might have determined to be necessary had I have 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, 2011 to November 7,2011

Dated: February 29,2012 Gravelbourg, Saskatchewan

J.L. REIMAN CERTIFIED GENERAL ACCOUNTANT

Judy Blemen

# On Behalf of Nathan Jeffries Name of Candidate Return Zach Jeffries Saskatoon, SK PO Box 21176 Saskatoon, SK S7H 5N9 Mailing Address (if different from the reside 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 \_\_\_\_\_\_ day of November 2011 \_\_\_\_, in the constituency of Saskatoon-Meewasin make the following Return respecting the election expenses of the said candidate. 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**

l,	Contributions	Exceed	Election	Expenses
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#### 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:				

	ne value of all contributions received exceeds the election expenses incur nister of Finance shall:	red by or on behalf of the candidate, the
(a)	where the candidate was endorsed by a registered political party, pay a agent of the registered political party or the business manager, as direc whom reimbursement is to be paid.)	
	Name of Payee	
	Address	Postal Code
(b)	where the candidate was not endorsed by a registered political party, pa	ay no reimbursement.
I.	Contributions and Reimbursement Exceed Election Expenses	
	Section 270	
and	ne value of all contributions received does not exceed the election expens If the reimbursement calculated exceeds the election expenses incurred buister 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

# Contributions 0.00 Contributions (total page 4) 11. Expenses (a) Candidate's Campaign Expenses (total page 13) (b) Petty Expenses (total page 14) (c) Hire of Premises (total page 15) Advertising (total page 16) Services (total page 17) Goods Supplied (total page 18) (g) Travel and Hire of Vehicle (total page 19) (h) Undisputed Claims Unpaid (total page 20) 0.00 TOTAL EXPENSES 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		
Unincorporated Organizations or Associations		
5. Any other Persons or Groups of Persons		
Total Contributions	and the state of t	

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Total Contributions (Excluding Excess Amount)	0.00

l. Contribu	ıtions	Exceed	Election	Expenses
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#### 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:

where a candidate was endorsed by a registered political party or the candidate!	
candidate. If so, indicate to whom such payment has cancelled cheque that provides proof of payment.	been made and affix to this Return the receipt or
, , , , , , , , , , , , , , , , , , , ,	
Name of Payee	(40-1)
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	NAPWARA
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:	List below all	contributions w	here the	acoregate value of	contributions exceeds	\$250.00
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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

	Name of Contributor	Am	ount	
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B) Contributions	of \$250.00 or less but more than \$25.0	00		
	per of contributors and the total value of contribu-			
	ation, of \$250.00 or less but more than \$25.00.			
Number of	f Contributors			
Total Amor	unt of all Category (B) Contributions			
C) Contributions	of \$25.00 or less			
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Enter Totals on Part 1(a) Summary of Contributions Line 2.

# Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions ex	1		
Name of Contributor	Amount		
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C) Contributions of \$25.00 or less			
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Total Contributions			
(Sum of Categories (A), (B) and (C))			

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

## Schedule: 4. Unincorporated Organizations or Associations

(A) Contributions in excess of \$250.00

Name of Contributor	Amount		
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from any unincorporated organization or association, of \$250,00 or	tess but more than \$25.00.		
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iote: Report the number of contributors and the total value of contribution from any unincorporated organization or association, of \$25.00 or left.			
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(Sum of Categories (A), (8) and (C))

#### Schedule: 5. Any Other Persons or Groups of Persons

(A) Contributions in excess of \$250.00

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

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(B)	Contributions of \$250.00 or less but more than \$25.00		
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MOID:	from any other person or group of persons, of \$250.00 or less but more		
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(C)	Contributions of \$25.00 or less		
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	um • · ·		
	Total Number of Contributors		
	Total Contributions		
	(Sum of Categories (A), (B) and (C))		
	(Oan or Oarogonos (A), (b) and (O))		

# 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	0.00

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.

***	0.00
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 expenditures to or within the co	nstituency.
(A)	Travel	
	Air Travel	
	Rental Vehicle	
	Private Vehicle  Kilometres travelled at cents per kilometre	
	Bus Fare/Taxi	
	Other (Insurance, lubricants, fuel, parking)	where the format Al-Market Market Al-Market Al-Market Market Al-Market Al-Market Market Market Al-Market Market Ma
		Total of (A)
(B)	Accommodation	
	Hotel, Motel	
	Temporary Residence	
		Total of <b>(B)</b>
(C)	Living Allowance	
	Meals	- 11-1-1-11-11-11-11-11-11-11-11-11-11-1
		Total of (C)
<del>,</del>	Total Candidate's Ca	ımpaign 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.

Consec. No.	Particulars						
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Expenses

(c) Hire of Premises

Set but below the neme 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 personse 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.

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

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Expenses

(d) Advertising

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Commercial										
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Expenses

(e) Services

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

17

Expenses

(f) Goods Supplied

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Expenses

(g) Travel and Hire of Vehicle

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

) ) Part II

Expenses

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

(h) Undisputed Claims Unpaid

Exercises the control 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.

e e			 	-			
Commercial Value							(q)
Amount of Claim							(a)
If paid, date of direction. order or judgement							Subtotal (
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Date Received							
Nature of Claim							
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Name							

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

(i) Disputed Claims Unpaid

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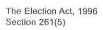
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Amount of Claim									(a)	Total: (greater of (a) or (b))
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ACCION CONTRACTOR CONT	manufacture and the state of th		<u> </u>							
Name			The control of the co							



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

# Declaration of a Business Manager of a Candidate

, Zach	Jeffries	of	Saskatoon, S	K	
Name		Add	ress		
being the Bi	usiness Manager of Name of Can	than Jeffries didate			, a
candidate a	t the election held on the7	th day of	November	î .	2011 ,
of a membe	er of the Legislative Assembly (	of Saskatchewan,			
statements, whom this d	clare that I have examined the to be transmitted to the Retur- lectaration is made, and that to tements are correct;	ning Officer at that e	ection and now show	n to me by the office	r before
and belief no payment, or	r solemnly declare that, except o other person, nor any club, s given, promised or offered an occunt of or with respect to the	society, company or a y reward, office, emp	association has on be ployment or valuable	ehalf of the candidate consideration, or incu	made any
and I further	r solemnly declare that I have	received from the ca	ndidate, the sum of	NO	
money, secu hands, or to	no more for the purposes of th urity or equivalent for money h the best of my knowledge and es incurred on behalf of the ca	as been paid, advan d belief, to or in the h	except as specified i ced, given or deposit ands of any other pe	ed by anyone to me or erson for the purpose	or in my of defraying
and I make and effect a	this solemn declaration consci s if made under oath, and by v	entiously believing it virtue of the Canada	to be true, and know Evidence Act.	ring that it is of the sa	me force
			Signature of Business Mana	han ager	Jefl
Signed and	declared before me by the abo	ove-named Business	Manager at _	SKATOOM	in the
Province of	Saskatchewan, on the3	OTH day of	JANUARY		2012.
	Portary Public Myappointment EXPIRES Jan. 31, 2014		· Look	ister Oaths in Saskatchevan	The second secon





# Candidate's Declaration as to Expenses

I,Nath	han Jeffries		, whose
address is	1605 Greig Avenue, Saskatoon, S	K S7N 2R1	and whose
occupation is _	Student	, having been a Cand	idate at the election of a member
to serve in the L	Legislative Assembly of Saskatchewan for the c	onstituency ofSa	skatoon-Meewasin ,
held on the	7th day of November	2011	, solemnly declare that I have
transmitted by r by me and sign	Return of Election Expenses, along with any cert my business manager to the Returning Officer a sed by the officer before whom this declaration is rn and any attached certified statements are con-	nt the election, a copy is made, and that to th	of which Return is now shown
and belief no pe promised or offe	lemnly declare that, except as appears from tha erson, nor any club, society, company or associered any reward, office, employment or valuable to the conduct or management of the election;	ation has, on my beha	alf, made any payment, or given.
and I further sol	lemnly declare that I have paid to my business	manager, the sum of	NO
dollars and no r or equivalent for the hands of my	more for the purpose of the election, and that, e or money has to my knowledge or belief been pa y business manager or any other person for the unt of or with respect to the conduct or manager	xcept as specified in laid, advanced, given of purpose of defraying	the Return, no money, security or deposited by anyone to or in
be party to the r purpose of defra	lemnly declare that I will not, except so far as I i making or giving of any payment, reward, office aying any such expenses as last mentioned, or valent for the purpose of defraying any such exp	employment or valua provide or be party to	able consideration for the
	solemn declaration conscientiously believing it made under oath, and by virtue of the Canada		ng that it is of the same force
	2	Signature of Candidate	
Signed and dec	clared before me by the above-named Candidate	e at SASKA-	TOOK in the
Province of Sas	skatchewan on REA	ANUARY	. 2012.
	Motory  Pathlic  My Appointment  EXPIRES  Jan. 31, 2014	Pers Authorized to Adminis	DO OCE STORY OF THE PROPERTY O