



SASKATCHEWAN

E-412

Form VV

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

Candidate's Return of Election Expenses

Final
July 20/12
BW



TODD GERVAIS

Name of Candidate

N.D.P.

Political Affiliation

Nov 7, 2011

CANNINGTON

CONSTITUENCY



IAN WALLACE, CA
TODD MINTZ, CA
CLINT CEHOLSKI, CA

INDEPENDENT AUDITORS' REPORT

To Bill Hook, Business Manager for Todd Gervais 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 Todd Gervais, 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 Cannington, 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 official agent, 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.

An asset to our clients, not an expense.

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 Todd Gervais 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 \$23,899.28, total expenses of \$23,991.27 and Candidate expenses paid by the campaign total \$1,312.86 (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
February 2, 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
Cannington	Gervais	Todd

On Behalf of

TODD GERVAIS

Name of Candidate

Return


I, BILL HOOK of 217 PROSPECT AVE OXBOW SK
Name Address

BOX 683 OXBOW SASK S0C 2B0
Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence () Business () N/A

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 7 day of NOVEMBER,
2011, in the constituency of GANNINGTON

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


Signature of Business Manager

JAN 15 2012
Date

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 candidate's constituency association, as directed by the candidate. (Indicate below to whom reimbursement is to be paid.)

Bill Hook
Name of Payee

217 PROSPECT AVE., OXBOW, SK S4C 2B9
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 candidate's constituency association, 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 6)

~~23 899.28~~
~~22 156.00~~
24088.24

II. Expenses

(a) Candidate's Campaign Expenses (total page 15)

\$ 131²~~0~~.8⁶

(b) Petty Expenses (total page 16)

\$ _____

(c) Hire of Premises (total page 17)

\$ 2080.00

(d) Advertising (total page 18)

\$ 15000.00

(e) Services (total page 19)

\$ 19¹⁹~~00~~.60

(f) Goods Supplied (total page 20)

\$ ~~3678.81~~ 3529.67

(g) Travel and Hire of Vehicle (total page 21)

\$ _____

(h) Undisputed Claims Unpaid (total page 22)

\$ _____

TOTAL EXPENSES

~~23 991.27~~
~~22 156.00~~
23842.13

(i) Disputed Claims (total page 23)

\$ _____

Candidate Personal Expenses (total page 15)

\$ _____

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

Part I

Contributions

(a) Summary of Contributions

I. Value of Contributions

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who have provided money, goods or services for the use of the candidate by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	23	98 ⁹ 8 . 24
2. Corporations	1	13 694.04 13883.50
3. Trade Unions	4	3 500.00
4. Unincorporated Organizations or Associations	2	5 716. 00
5. Any other Persons or Groups of Persons		
Total Contributions	30	23 899.28 24088.74

Total Contributions (Excluding Excess Amount)	23 899.28 24088.74
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II. 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 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.

Name of Payee

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

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

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 expenditures to or within the constituency.

(A) Travel	299.58	CKQ 32 ✓	
	328.95	CND 24 ✓	
Air Travel	336.49	CKQ 38 ✓	_____
	269.03	CND 3 ✓	_____
Rental Vehicle			_____
Private Vehicle			_____
Kilometres travelled	<u>3410</u>	at <u>39.68</u> cents per kilometre	<u>1 234.05</u>
Bus Fare/Taxi			_____
Other (Insurance, lubricants, fuel, parking)			_____
			Total of (A) <u>1 234.05</u>

(B) Accommodation			
Hotel, Motel			_____
Temporary Residence			_____
			Total of (B) _____

(C) Living Allowance	18.45	CND 3 ✓	
	19.91	CND 32 ✓	
Meals	5.38	CKQ 35 ✓	<u>78.8¹</u>
	34.00	CKQ 22 ✓	
			Total of (C) <u>78.8¹</u>

Total Candidate's Campaign Expenses 1 320.^{2.86}
 (Sum of Categories (A), (B) and (C))

Part II

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.

Consec. No.	Name	Address	Description of Premises	Purpose for which used	Period for which used	Amount Paid		Commercial Value
						(a)	(b)	
1	CARLYLE MEMORIAL HALL	MAIN ST. CARLYLE, SK	STONE FRONT SPACE IN NORTH CORNER OF HALL	OFFICE	ELECTION PERIOD	2 080 00	2 080 00	2 080 00
Subtotal						(a) 2 080 00	(b) 2 080 00	2 080 00

Total: (greater of (a) or (b)) 2 080 00

Part II

Expenses

(d) Advertising

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Publication or Broadcaster	Date of Issue	Amount Paid		Commercial Value
					(a)	(b)	
2	SASKATCHEWAN NDP.	1122 SASK DRIVE REGINA	JOINT AGREEMENT	ELECTION PERIOD	15 000	00	15 000 00
Subtotal					(a) 15 000	00	(b) 15 000 00

Total: (greater of (a) or (b)) 15 000 00

Part II

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.

Consec. No.	Name	Address	Nature of Work Done	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
3	CANADA POST	CARLYLE SK	POSTAGE FOR BROCHURE MAILING	1 037	54	1 037	54
4	SPECTRA CREDIT UNION OXBOW BRANCH	OXBOW SK	LOAN FEES AND OD INTEREST CHARGES	324	75	324	75
5	SASK TEL		PHONE SERVICE	4 70	70	4 70	70
6	FULGER BUS SERVICE	ALIDA SK	SHIPPING FOR ELECTION SIGNS	71	55	71	55
7	FOSTERS AUDIO VIDEO	123 MAIN ST. CARLYLE SK	PHONE CARD	50	00	50	00
8	SKYPE PAID VIA PAYPAL	INTERNET	SKYPE ACCOUNT	2	99	2	99
			Subtotal	(a) 1,919	60	(b) 1,919	60

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

1,919 60

Part II

Expenses

(f) Goods Supplied

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of the goods supplied, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid		Commercial Value
9	FACT COMPUTERS LTD	2132 BROAD ST. REGINA	COMPUTER & PRINTED RENTAL DURING ELECTION PERIOD	334.68 346	23	334.68 23
10	OXBOW HERALD	BOX 420 OXBOW SK	PAPER	73	33	73
11	CANADA POST	601 PETERS AVE OXBOW SK	STAMPED ENVELOPS	7	25	7
12	PRINT WEST	1111 EIGHTH AVE REGINA	BROCHURE #1	558	65	558
13	PRINT WEST	"	BROCHURE #2	601	33	601
14	THE DOG PROMOTIONS	105 RAILWAY AVE E CARLYLE	BANNER MATERIAL FOR OFFICE	9.00 137	30	9.00 137
15	HOME HARDWARE	110 RAILWAY AVE E CARLYLE	DUET TAPE & SUCTION HOOPS	13	37	13
16	HOME HARDWARE	"	CABLE TIES FOR SIGNS	8	47	8
17	SOUTHERN PLAINS SHOP	JUNCTION OF HWYS 13 & 9 ST.	GAS FOR SIGN WORKER	83	82	83
18	THE BARGAIN STORE	203 MAIN ST. CARLYLE SK	HALLOWEEN CANDY FOR OFFICE	118	41	118
19	CARLYLE PHARMASAVE	218 MAIN ST CARLYLE	BRISTOL BOARD FOR OFFICE	4	38	4
20	SASK NDP	1122 SASK DRIVE REGINA	ELECTION SIGNS	716		1716
21	FACT COMPUTERS LTD	2132 BROAD ST. REGINA	CITRIX	110	00	110
			Subtotal	1962	81	3678
				(a)	(b)	(b)

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

~~3678~~
3678
3529.69

Part II

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.

Consec. No.	Name	Address	Nature of Claim	Amount Paid		Commercial Value
				20		
				10		2
				20		
Subtotal				(a)		(b)

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

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Declaration of Business Manager of a Candidate

I, BILL HOOK of 217 PROSPECT AVE OXBOW,
Name Address

being the Business Manager of TODD GERVAIS, 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 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**.

Signature of Business Manager

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

Province of Saskatchewan, on the 07 day of Feb, 2012.

Declared before me at the Town of Oxbow
In the Province of Saskatchewan, Person Authorized to Administer Oaths in Saskatchewan

this 07 day of Feb 2012

A Commissioner for Oaths in and for the
Province of Saskatchewan or Notary Public
My appointment expires on: 31 JUL 2015



Candidate's Declaration as to Expenses

I, TODD GERVAIS, whose
 address is Box 1484, Carlyle, SK, S0C 0R0 and whose
 occupation is Journalist, having been a Candidate at the election of a member
 to serve in the Legislative Assembly of Saskatchewan for the constituency of CANNINGTON,
 held on the 7 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**.

Signature of Candidate

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

Province of Saskatchewan, on the 07 day of February, 2012.

Declared before me at the Town of Oxbow
 in the Province of Saskatchewan,

this 7 day of Feb 2012

A Commissioner for Oaths in and for the
 Province of Saskatchewan or Notary Public

Person Authorized to Administer Oaths in Saskatchewan

