



Candidate's Return of Election Expenses

FINAL
APR 14/12
BW



Name of Candidate Wayne Elhard

Political Affiliation Saskatchewan Party

Cypress Hills Constituency
General Election 2011

INDEPENDENT AUDITOR'S REPORT



To Glenna Gordon
Business Manager
The Saskatchewan Party Wayne Elhard Campaign

Report on the Return

We have audited the accompanying Candidate's Return of Election Expenses (the "return") for the candidacy of Wayne Elhard, a candidate in the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of November, 2011. The Return is comprised of Summary of Contributions and Expenses, Part I - Details of Contributions, Part II - Details of Expenses, Declaration of a Business Manager of a Candidate and Candidate's Declaration as to Expenses. This return is the responsibility of the business manager. Our responsibility is to express an opinion on the return based on our audit.

Business Manager's Responsibility for the Return of Election Expenses

The Business Manager is responsible for the preparation of the election return in accordance with the financial reporting provisions of The Elections Act, 1996 and for such internal control as the financial agent determines is necessary to enable the preparation of election financing reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the election return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 261 of The Election Act, 1996 (Saskatchewan). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the election expense return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the election expense return. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the election expense return; whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the Business Manager's preparation of the election expense 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 reasonableness of accounting estimates made by the Business Manager, as well as evaluating the overall presentation of the election expense return.

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

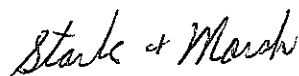


Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion 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.



Chartered Accountants, LLP

Shaunavon, Saskatchewan
January 31, 2012

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On Behalf of

Wayne Elhard

Name of Candidate

Return

I, Glenna Gordon of SW 4-5-2 W3 in RM White Valley

Box 577, Eastend, SK. SONOTO

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 7 day of November, 2011, in the constituency of Cypress Hills

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

Glenna Gordon
Signature of Business Manager

19 December 2011
Date

Note

- This Return must be transmitted to the Returning Officer within three (3) months after Election Day.
Subsection 261(1)
- 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)
- 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).
- 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)
- 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.)

Glenna Gordon, Business Manager
Name of Payee

Box 577, Eastend, SK. S0N0T0
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) \$ 58,472.94

II. Expenses

(a) Candidate's Campaign Expenses (total page 13)	\$ <u>1,792.10</u>	
(b) Petty Expenses (total page 14)	\$ _____	
(c) Hire of Premises (total page 15)	\$ <u>976.64</u>	
(d) Advertising (total page 16)	\$ <u>14,426.59</u>	
(e) Services (total page 17)	\$ 8,066.19 <u>7916.75</u>	
(f) Goods Supplied (total page 18)	\$ <u>7816.32</u>	
(g) Travel and Hire of Vehicle (total page 19)	\$ <u>950.40</u>	
(h) Undisputed Claims Unpaid (total page 20)	\$ _____	<u>33,878.80</u>
TOTAL EXPENSES		\$ 34,028.24
(i) 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.

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	64	\$ 17,630.00
2. Corporations	13	\$ 16,300.00
3. Trade Unions	0	
4. Unincorporated Organizations or Associations	1	\$ 24,542.94
5. Any other Persons or Groups of Persons	0	
Total Contributions	78	58,472.94

Total Contributions (Excluding Excess Amount)	58,472.94
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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.

Cypress Hills Sask Party Constituency Assoc.
Name of Payee

Box 184, Eastend, SK. S0N0T0
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	\emptyset

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 0

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

Air Travel _____

Rental Vehicle _____

Private Vehicle

Kilometres travelled 4100 at .40 cents per kilometre 1,640.00

Bus Fare/Taxi _____

Other (Insurance, lubricants, fuel, parking) _____

Total of (A) 1,640.00

(B) Accommodation

Hotel, Motel _____

Temporary Residence _____

Total of (B) _____

(C) Living Allowance

Meals 152.10

Total of (C) 152.10

Total Candidate's Campaign Expenses 1,792.10

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

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	Name of Publication or Broadcaster	Date of Issue	Amount Paid	Commercial Value
1	The Saskatchewan Party Fund Inc	Box 546 Regina, SK S4P 3A2	Ads re: Joint Agreement	10 Oct - 7 Nov 11	8,450 12,600	8,450 00
2	The Shaunavon Standard	Box 729, Shaunavon, SK. Box 1328	The Shaunavon Standard	12 Oct 11	164	164 05
3	The Maple Creek News-Times	Maple Creek, SK S0N 1N0 3257 Dunmore Rd S.E.	Maple Creek News-Times	11 Oct 11	155	155 93
4	Southern Alberta Newspapers	Medicine Hat, AB, T1B 3R2	Prairie Post	14 Oct 11	374	374 22
5	Medicine Hat News / Pr. Post	3257 Dunmore Road S.E. Medicine Hat, AB, T1B 3R2	Prairie Post	4 Nov 11 28 Oct 11 21 Oct 11	1122	1122 66
6	Maple Creek News - Times	Box 1328 Maple Creek, SK, S0N 1N0	Maple Creek News - Times	25 Oct 11 18 Oct 11 1 Nov 11	467	467 78
7	CHAT - FM	10 Boundary Road SE Redcliff, AB, T0J 2P0	CHAT Radio	7 Nov 11	491	491 40
8	Wingquist Ventures Ltd	Box 386 Shaunavon, SK S0N 2M0	Boomtown News Gull Lake Advance	Oct 11 - Nov 4 Oct 12/18/25/Nov 1	789	789 10
9	The Shaunavon Standard	Box 729 Shaunavon, SK S0N 2M0	The Shaunavon Standard	Oct 18, 25	328	328 10
10	Golden West Broadcasting Ltd	134 Central Ave Swift Current, SK S9H 0L1	CKFI - FM	7 Nov 11	330	330 75
11	Golden West Broadcasting Ltd	Box 1176 Shaunavon, SK S0N 2M0	CSSN - FM	7 Nov 11	292	292 95
12	Jamac Publishing Box 1150, Kindersley, SK S0L 1S0	Box 1150 Kindersley, SK S0L 1S0	Cross roads Leader News	Oct 14/21/28/Nov 4 Oct 12/19/26	1295	1295 60
13	The Shaunavon Standard	Box 729 Shaunavon, SK S0N 2M0	The Shaunavon Standard	1 Nov 11	164	164 05
Subtotal					(a) 14,426 59	(b) 14,426 59

Total:

(greater of (a) or (b))

14,426 59

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)	
1	The Saskatchewan Party Fund Inc	Box 546 Regina, SK S4P 3A2	Joint Agreement for Polling	3550	00	3550 00
2	Ridsdale Transport	810 Apex St, Box 7739 Saskatoon, SK S7K 4R5	transport signs	198	01	198 01
3	Eastend Credit Union	Box 369, Eastend, SK S0N 0T0	Service Chgs.	6	00	6 00
4	Sask Tel		phone service for Campaign office (including internet)	1039	14	1072 74 1039 14
5	Sherry Webster	Box 353, Eastend, SK S0N 0T0	Office Assistant	250	00	250 00
6	Norm Harvey	Box 1059, Shaunavon, SK. SON 0M0	Campaign Mgr	1,000	00	1,000 00
7	Bath Humphrey	Box 178, Eastend, SK S0N 0T0	Office Mgr.	750	00	750 00
8	Glenna Gordon	Box 577, Eastend, SK S0N 0T0	Business Mgr.	750	00	750 00
9	Carol Miller	Box 128, Eastend, SK S0N 0T0	Office Assistant	200	00	200 00
10	Office Outfitters	164 - 1st Ave NW, Swift Current, SK S9H 0M7	rent photocopier	158	20	158 20
11	Jake Miller	Box 128, Eastend, SK S0N 0T0	use of computer			100 00
12	Sask Tel		long distance cell charges	64	84	64 84
			Subtotal	(a) 7,966	19	(b) 8,066 19

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

~~8066~~ 19

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	
1	Cowan Imaging Group	801A-47 St. E Saskatoon, SK S7K 8G7	Signs	2535	50	2535	50
2	Canada Post	Eastend, SK. S0N 0T0	stamps	247	80	247	80
3	Jackie McCormack	Box 655, Eastend, SK S0N 0T0	keys for office	8	80	8	80
4	Medicine Hat News/Prairie Post	3257 Dunmore Rd S.E. Medicine Hat, AB T1B 3R2	Brochures for candidate personalized chognes	1128	75	1128	75
5	Eastend Credit Union	Box 369, Eastend, SK S0N 0T0	letter head	26	00	26	00
6	Wingquist Ventures	Box 386, Shaunavon, SK S0N 2M0	office supplies	204	75	204	75
7	Beth Humphrey	Box 178, Eastend, SK. S0N 0T0	Postage for Brochures	192	49	192	49
8	Canada Post	Eastend, SK S0N 0T0	stakes for signs	640	52	640	52
9	Jay Meyer	Shaunavon, SK S0N 2M0	meals / office supplies	122	14	122	14
10	Norm Kavoy	Box 1059, Shaunavon, SK S0N 2M0	postage	89	88	89	88
11	Norm Kavoy	Box 1059, Shaunavon, SK S0N 2M0		12	20	12	20
12	The Saskatchewan Party Fund Inc.	Box 546 Regina, SK S4P 3A2	Printing + distribution of Platform Brochures (st agreement)	1688	83	1688	83
13	Beth Humphrey	Box 178, Eastend, SK S0N 0T0	office Supplies	14	72	14	72
14	Cypress Hills Constituency Association	Box 184, Eastend, SK S0N 0T0	Billboard				
15	Wayne Elhard	Box 473, Eastend, SK S0N 0T0	posts + hardware for signs	22	65	22	65
16	Boomtown Bistro	Box 1376, Shaunavon, SK S0N 2M0	Meals for Friday workers	182	75	182	75
17	The Shaunavon Standard	Box 729, Shaunavon, SK S0N 2M0	envelopes / copy paper	108	58	108	58
			Subtotal	(a) 7226	36	(b) 7816	32

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

7816 32

Declaration of a Business Manager of a Candidate

I, Glenna Gordon of Box 577, Eastend, SK S0N 0T0,
Name Address

being the Business Manager of Wayne Elhard, 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 \$ 750.00
(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**.

Glenna Gordon
Signature of Business Manager

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

Province of Saskatchewan, on the 7th day of February, 2012.



Nicole Eaton
Person Authorized to Administer Oaths in Saskatchewan



Candidate's Declaration as to Expenses

I, Wayne Elhard, whose
 address is Box 473, Eastend, SK S0N 0T0 and whose
 occupation is BUSINESS MAN, having been a Candidate at the election of a member
 to serve in the Legislative Assembly of Saskatchewan for the constituency of Cypress Hills,
 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;

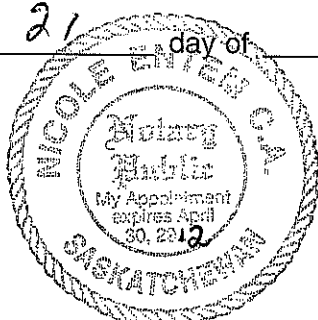
and I further solemnly declare that I have paid to my business manager, the sum of \$750.00
(Insert NO if the fact is so)
 dollars and no more for the purpose of the election, and that, except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, 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**.

Wayne Elhard
 Signature of Candidate

Signed and declared before me by the above-named Candidate at SHAUN AVON in the
 Province of Saskatchewan, on the 21 day of DECEMBER, 2011.



Nicole Eaton
 Person Authorized to Administer Oaths in Saskatchewan

