



Registered Political Party's Fiscal Period Return

E-521

The Election Act, 1996
Section 250
Revised: Feb 2024

AS REVIEWED

A handwritten signature in red ink, appearing to be 'A' followed by a horizontal line.



Saskatchewan United Party

Name of Registered Political Party

2023

For Fiscal Year Ending

On Behalf of

Saskatchewan United Party

Name of Registered Political Party

Return

I, Pat Rutherford

Name

of Lloydminster, Saskatchewan

City, Province

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party,
make the following Return respecting the fiscal period of the party which commenced on the
1 day of January, 2023, and which ended on the 31 day of December, 2023.

Signature of Chief Official Agent

Date


29 APRIL 2024



INDEPENDENT AUDITOR'S REPORT

To Pat Rutherford, chief official agent for The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 250(4) of The Election Act, 1996.

Qualified Opinion

We have audited the accompanying Registered Political Party's Fiscal Period Return (the "Return") for the Saskatchewan United Party (the "Party"), which is comprised of Contributions, Other Revenue, and Expenditures for the year ended December 31, 2023.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the Registered Political Party's Fiscal Period Return of the Saskatchewan United Party for the year ended December 31, 2023 is prepared, in all material respects in accordance with the financial reporting provisions of Section 250 of The Elections Act, 1996 and in the prescribed form issued by Elections Saskatchewan.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of a registered political association, the completeness of contributions, other revenues and expenditures are not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the Party's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, other revenues, and expenditures. Our audit opinion on the Return for the year ended December 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Return* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Chief Official Agent Responsibility for the Return

The Chief Official Agent is responsible for the preparation of the Return in accordance with the reporting provision of Section 250 of the Elections Act, 1996 in the prescribed form issued by Elections Saskatchewan and for such internal control as the Chief Official Agent determines is necessary to enable the preparation of the Return that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Party's financial reporting process.

(continues)

Independent Auditor's Report to Pat Rutherford, chief official agent for The Saskatchewan United Party for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 250(4) of The Election Act, 1996. *(continued)*

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Return.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Restrictions on Use

The Return was prepared by the Chief Official Agent to meet the requirements of The Elections Act, 1996. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the Chief Official Agent and the Chief Election Officer and should not be used by any other parties.

Report on Other Legal and Regulatory Requirements

As required by Section 237(4) of The Elections Act, 1996, in our opinion, the Return presents the information contained in the financial records on which it is based.

L&A CPA LLP

Lloydminster, Saskatchewan
April 29, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

THE SASKATCHEWAN UNITED PARTY
Notes to Financial Statements
Year Ended December 31, 2023

1. BASIS OF PRESENTATION

The Registered Political Party's Fiscal Period Return has been prepared in accordance with the financial reporting provisions of Section 250 of The Election Act, 1996 and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the Chief Official Agent to meet the requirements of The Election Act, 1996. The Return is intended solely for the use of the Chief Official Agent 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.

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, in the fiscal period, have provided money, goods or services for the use of the registered political party 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	571 543	\$ 317,716.16 317,716.16
2. Corporations	4	\$ 202,900.00
3. Trade Unions	0	\$ 0.00
4. Unincorporated Organizations or Associations	3	\$ 26,475.00
5. Any other Persons or Groups of Persons	0	\$ 0.00
6. Proceeds from Other Sources		\$ 8,597.00 2,872.00
Total	578 550	\$ 555,688.16 \$549,963.16

Note: Amounts received in respect of membership fees or dues are deemed to be contributions (s. 250(5)).

Part I

Contributions

(b) Detail of Contributions

Contributions include money provided to or on behalf of the registered political party without compensation from the registered political party and includes donations in kind and membership fees or dues paid to the registered political party.

Details 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, in the fiscal period, for the use of the registered political party 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 Chief Official Agent, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (s. 250).

Revenue received by a registered political party, during the fiscal period, 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 chief official agent 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 where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
A. Welch, John	\$ 600.00
Abram, Sean	\$ 1,025.00
Allen, Bill	\$ 1,275.00
Anderson, Elizabeth	\$ 400.00
Anderson, Richard	\$ 500.00 400.00
Beitel, Gwen	\$ 1,000.00
Berschiminsky, Wes	\$ 825.00
Blacklaws, Neal	\$ 520.00
Blais, Marc	\$ 715.00
Bletsky, Colin	\$ 500.00
Briggs, Lily	\$ 350.00
Buhs, Glenda	\$ 1,060.00
Bunyan, Dwight	\$ 18,065.00
Chisholm, June	\$ 400.00
Christopher, Jaiden	\$ 400.00
Cox, Tyleen	\$ 460.00
Craswell, Ray	\$ 500.00
Cross, Brad	\$ 375.00
Delisle, Kathleen	\$ 265.00
Dellandrea, Craig	\$ 25,000.00
Early, Andrea	\$ 1,000.00
Ebenal, Darren	\$ 2,275.00
Eckel, Jason	\$ 2,060.00
Eckel, Kerrie	\$ 460.00
Ehlers, Evert	\$ 5,045.00
Favreau, Janine	\$ 3,120.00
Favreau, Ron	\$ 1,000.00
Fazakas, Terry	\$ 860.00
Fehr, Jennifer	\$ 400.00
Fehr, Wesley	\$ 400.00
Filazek, Darryl	\$ 400.00
Firak, joseph	\$ 590.00 545.00
Fisher, Andrea	\$ 2,000.00
Fisher, Craig	\$ 400.00
Flavel, Kelly	\$ 500.00

Foreman, Sharon	\$	500.00
Fuller, David	\$	1,000.00
Gessner, Steve	\$	525.00
Gibbons, Clinton	\$	425.00 400.00
Goebel, Travis	\$	425.00
Good, Rhea	\$	500.00
Granberg, Eric	\$	1,400.00 1,000.00
Granberg, Eric	\$	400.00
Granberg, Rob	\$	260.00
Griffioen, Arda	\$	500.00
Hanmer, Dianne	\$	11,275.00
Hanmer, Ronald	\$	1,275.00
Harty, Shelley	\$	400.00
Hawken, Tyler	\$	400.00
Heinrichs, Wade	\$	2,275.00
Hettrick, Valerie	\$	525.00
Hordos, Mark	\$	460.00
Housek, Michael	\$	260.00
kazeil, kirby	\$	11,000.00
Keller, Patrick	\$	3,565.00
Kimery, Clint	\$	645.00
Kincaid, Donald	\$	541.16
Kincaid, Kevin	\$	460.00
Kirkpatrick, Fred	\$	445.00
Koenig, Ron	\$	550.00
Krienke, Kim	\$	300.00
L Bourgault, Joseph	\$	400.00
Lackey, Mary	\$	300.00
Laubscher, Barry	\$	400.00 300.00
Lavoie, Yvette	\$	275.00
Laybourne, Ron	\$	400.00
Lepp, Vern	\$	500.00 350.00
Lett, Glenn	\$	545.00
MacKenzie, Monica	\$	545.00
Magel, Allan	\$	900.00
McInnes, Lyn	\$	400.00
Merrifield, Gerald	\$	2,220.00
Millar, Aaron	\$	1,400.00
Mitchell, Scott	\$	460.00
Modrzejewski, James	\$	1,375.00
Moore, Brandon	\$	1,000.00
Moore, David	\$	20,565.00

Hittel, Wayne

265.00

Field, Tim

300.00

Munchinsky, Ernie	\$	400.00	
Nelson, Michael	\$	460.00	
Neuls, Dan	\$	400.00	
Noble, Lee	\$	1,065.00	
Noble, Lee	\$	12,500.00	13,565.00
Onerheim, Craig	\$	400.00	
Oudshoorn, Fran	\$	1,275.00	
Pastoor, Mark	\$	300.00	
Payant, Grant	\$	400.00	
Pedersen, Ralph	\$	900.00	
Petruic, Cameron	\$	3,300.00	
Propp Schmitt, Angela	\$	1,340.00	
Radics, Randy	\$	37,000.00	38,060.00
Rath, Craig	\$	1,275.00	
Ritz, Gerry	\$	1,000.00	
Ritz, Judy	\$	1,000.00	
Ritz, Kevin	\$	275.00	
Robin, Myles	\$	860.00	
Rosom, Cheryl	\$	1,100.00	1,350.00
Russell, Doug	\$	325.00	
Rutherford, Ken	\$	1,000.00	1,060.00
Sakundiak, Kipp	\$	1,335.00	
Schick, Lorrie	\$	400.00	
Schick, Michael	\$	460.00	
Schiller, Randy	\$	815.00	
Schindelka, Ryan	\$	1,000.00	
Schira, Danny	\$	500.00	
Schlosser, Lorne	\$	1,000.00	
Schmitt, Larry	\$	1,340.00	
Schultz, David	\$	475.00	
Seeley, Brian	\$	350.00	375.00
Seidlitz, Henry	\$	1,060.00	
Sentz, Dale	\$	400.00	
Shabaga, michael	\$	400.00	
Shewchuk, Brian	\$	1,275.00	
Sidloski, Gary	\$	350.00	
Silvester, Lorna	\$	550.00	
Sirman, Jason	\$	9,065.00	
Sloan, Charlotte	\$	400.00	
Spelliscy, Shaun	\$	1,275.00	
St.Marie, Sean	\$	560.00	
Stasko, Dan	\$	500.00	

Wright, Pamela \$ 350.00

Parrott, Dan \$ 325.00

Stenzel, Erwin	\$	265.00
Stewart, Gerry	\$	1,000.00
Stronski, Kyle	\$	465.00
Strukoff, Jeff	\$	1,000.00
Thesen, Suzanne	\$	325.00
Thompson, Patricia	\$	300.00
Thoreson, Darcy	\$	400.00
Treimans, Hugh	\$	260.00
Tremblay, Donald	\$	5,000.00
Turple, Tim	\$	1,095.00
Usselman, Blake	\$	425.00
Van Reeukyl, Gerard	\$	400.00
Wallin, Sheldon	\$	10,000.00
Williams, Don	\$	25,090.00
Wilmot, Bruce	\$	1,450.00
Wilson, Doug	\$	545.00
Yedersberger, Ryan	\$	400.00
Yungwirth, Leonard	\$	400.00
Zanger, Raymond	\$	660.00 760.00

Archer, Linda

275.00

Number of Contributors

~~139~~ 142

289,266.16

Total Amount of all Category (A) Contributions

\$ ~~286,271.16~~

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors

267

~~295~~

25,150

Total Amount of all Category (B) Contributions

\$ ~~27,975.00~~

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors

134

~~139~~

3,300

Total Amount of all Category (C) Contributions

\$ ~~3,470.00~~

Total Number of Contributors

543

~~571~~

317,716.16

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

\$ ~~317,716.16~~

Schedule: 2. Corporations**(A) Contributions in excess of \$250.00**

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Adonai Resources Corporation	\$ 200,000.00
Jacco Contracting Ltd	\$ 500.00
JK Farms Ltd.	\$ 400.00
Redwillow Land Holdings Inc.	\$ 2,000.00

Number of Contributors	4	
Total Amount of all Category (A) Contributions	<u> </u>	\$ <u>202,900.00</u>

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	0	
Total Amount of all Category (B) Contributions	<u> </u>	\$ <u>0.00</u>

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	0	
Total Amount of all Category (C) Contributions	<u> </u>	\$ <u>0.00</u>

Total Number of Contributors	<u> </u>	
Total Contributions (Sum of Categories (A), (B), and (C))	<u> </u>	\$ <u>202,900.00</u>

Schedule: 3. Trade Unions

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	0
Total Amount of all Category (A) Contributions	\$ 0.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	0
Total Amount of all Category (B) Contributions	\$ 0.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	0
Total Amount of all Category (C) Contributions	\$ 0.00

Total Number of Contributors	0
Total Contributions (Sum of Categories (A), (B), and (C))	\$ 0.00

Schedule: 4. Unincorporated Organizations or Associations

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Hanmer Joint Ventures	\$ 25,000.00
Nutter's Everyday Naturals	\$ 1,275.00

Number of Contributors 2
Total Amount of all Category (A) Contributions \$ 26,275.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors 1
Total Amount of all Category (B) Contributions \$ 200.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors 0
Total Amount of all Category (C) Contributions \$ 0.00

Total Number of Contributors 3
Total Contributions (Sum of Categories (A), (B), and (C)) \$ 26,475.00

Schedule: 5. Any Other Persons or Groups of Persons

(A) Contributions in excess of \$250.00

Note: List below all contributions where during the fiscal period the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Number of Contributors	0
Total Amount of all Category (A) Contributions	\$ 0.00

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors	0
Total Amount of all Category (B) Contributions	\$ 0.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received during the fiscal period, from any other person or group of persons of \$25.00 or less.

Number of Contributors	0
Total Amount of all Category (C) Contributions	\$ 0.00

Total Number of Contributors	0
Total Contributions (Sum of Categories (A), (B), and (C))	\$ 0.00

Part I

Contributions

(c) Proceeds from Other Sources - Summary

Set out below the aggregate value of net proceeds received by the registered political party during the fiscal period 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.	\$ 5,725.00 \$0 Net proceeds
2. Collections made at events mentioned in item 1 above or other events.	\$ 1,200.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	\$ 1,672.00
Total	\$ 6,597.00 \$2,872

Part I

Other Revenue

(a) Income from Other Sources

Set out below the total value of income received by the registered political party during the fiscal period from the sources as indicated.

Source	Amount
1. Election Expenses / Auditor Reimbursement(s)	\$ 0.00
2. Candidates' Excess Contributions	\$ 0.00
3. Interest / Investment Income	\$ 0.00
4. Other (Details Below)	
Total	\$ 0.00

(b) Cash on Hand

Set out the amount of money, securities or the equivalent of money that the registered political party had on hand at the end of the fiscal period.

\$ 8,428.83
~~0.00~~

Part II**Expenditures**

(a) Operating Expenditures

Set out below the total operating expenses of the registered political party during the fiscal period.

Note: Omit election expenses incurred which related to an election held during the fiscal period.

Operating Expenses		Amount
1.	Salaries, Wages and Employee Benefits	\$ 0.00
2.	Travelling Expenses	\$ 44,063.27
3.	Conventions and Meetings	\$ 72,766.94
4.	Rental (Premises, Equipment and Utilities)	\$ 1,484.33
5.	Advertising (Particulars to be set out in Part II (b))	\$ 463.05
6.	Other Advertising (not subject to subsection 243(4))	\$ 22,074.48
7.	Printing, Stationery and Supplies	\$ 1,155.57
8.	Postage	\$ 59,913.20
9.	Legal and Audit Fees	\$ 2,319.50
10.	Interest	\$ 4,590.89
11.	Taxes (Property)	\$ 0.00

12. Other (Provide Details) <ul style="list-style-type: none"> • Bank Service Charges • Contract Services • Software & Subscriptions • Promotional Items 	\$ 414.75 \$ 426,294.21 \$ 38,377.34 \$ 9,115.74
Total	\$ 683,033.27

Part II**Expenditures**

Set out below the particulars of expenditures on advertising of the registered political party during the fiscal period.

(b) Advertising Expenditures

Note: Subsection 243(4) limits the amount of money a registered party can spend during the fiscal period on advertising. This limit does not apply to election expenses which may be lawfully incurred by a registered political party.

Vendor	Broadcaster / Publisher	Start Date	End Date	Amount
Prince Albert Daily Herald	Prince Albert Daily Herald	24-Feb-2023	24-Feb-2023	\$ 463.05
Total				\$ 463.05

Part II

Expenditures

(c) All Other Expenditures

Set out below any transfer of monies or other expenses incurred by the registered political party during the fiscal period.

Other Expenditures		Amount	
1.	Transfer to Provincial Constituencies and Candidates	\$	0.00
2.	Transfer to Federal Electoral Districts	\$	0.00
3.	Transfer to Registered Party	\$	0.00
Total		\$	0.00



Declaration of a Chief Official Agent of a Registered Political Party

I, Pat Rutherford
Name

of Lloydminster, Saskatchewan,
City, Province

Chief Official Agent of Saskatchewan United Party,

a registered political party, solemnly declare that I have examined the Fiscal Period Return, along with any attached certified statements, to be transmitted to the Chief Electoral Officer 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 specified in the Return, no money, security, or equivalent for money has been paid, advanced, given or deposited by anyone to me or, to the best of my knowledge and belief, to any other person for the purpose of defraying any expenses incurred on behalf of the registered political party or for promoting its aims;

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, club, society, company or association has, on behalf of the registered political party, made any payment or incurred any liability on account of or with respect to the conduct or management of the affairs of the registered political party;

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 Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at LLOYDMINSTER in the Province of Saskatchewan, on the 29th day of APRIL, 2024.
Day Month Year



A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the ___ day of _____,


MARIA TERESA CHAN LACSAMANA
A Notary Public in and for the Province of Saskatchewan.
My appointment expires NOV. 30, 2026