



Registered Political Party's Fiscal Period Return

Progressive Conservative Party of Saskatchewan

Name of Registered Political Party



*As Reviewed
S.*

Notes:

1. This Return must be transmitted to the Chief Electoral Officer within four (4) months after the end of the fiscal period to which it relates.

Subsection 250(4)

2. This Return must be accompanied by the auditor's report to the chief official agent of the party on the information given in this Return.

Subsection 250(4)

3. The value of goods and services provided is the "Commercial Value" as defined in subsection 220(c).



Independent Auditor's Report

To: **Horizon Publishing & Printing Co. Ltd.**
Chief Official Agent for the Progressive Conservative Party of Saskatchewan

We have audited the accompanying Registered Political Party's Fiscal Period Return (the "Return") of the Progressive Conservative Party of Saskatchewan which is comprised of Contributions, Other Revenue, Expenditures, Advertising Expenditures and All Other Expenditures for the fiscal period ended December 31, 2016.

This Return has been prepared by the Chief Official Agent of the Party based on the financial reporting provisions of Section 250 of the *Saskatchewan Elections Act* and in the prescribed form issued by Elections Saskatchewan.

The Chief Official Agent's Responsibility for the Return

The Chief Official Agent of the Party is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 250 of the *Saskatchewan Elections Act* and 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 a Return that is free from material misstatement, whether due to fraud or error.

Auditor's 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 auditor's 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 entity's 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief 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.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of a registered political association, the completeness of contributions and other revenues is 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 revenue, assets, liabilities or accumulated surplus.

Qualified Audit Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the Registered Political Party's Fiscal Period Return of the Progressive Conservative Party of Saskatchewan for the fiscal period ended December 31, 2016 is prepared, in all material respects, in accordance with the financial reporting provisions of Section 250 of the *Saskatchewan Elections Act* in the prescribed form issued by Elections Saskatchewan.

Restriction on Use

The Return is prepared to assist the Chief Official Agent of the registered party to meet the requirements of the *Saskatchewan Elections Act*. 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 Electoral Officer, and should not be used by any other parties.

Report on Other Legal Regulatory Requirements

As required by Section 250 of the *Saskatchewan Elections Act*, in our opinion, the Return presents the information contained in the financial records on which it is based.

April 12, 2017
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

On Behalf of the

Progressive Conservative Party of Saskatchewan

Name of Registered Political Party

Return

Horizon Publishing & Printing Co. of _____
Name Address

_____ Postal Code
Mailing Address (if different from the residential address)

Telephone Number Residence (306) _____ Business (306) _____

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

1st day of January, 2016, and which terminated on the

31st day of December, 2016.

Rob Schmitt President
Signature of Chief Official Agent

April 17, 2017
Date

Amended

Part I

Contributions

(a) Summary 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 | 41 | \$17,055 |
| 2. Corporations | 9 | \$5,169 |
| 3. Trade Unions | | |
| 4. Unincorporated Organizations or Associations | 2 | \$499 |
| 5. Any Other Persons or Groups of Persons | 2 | \$300 |
| Totals | 54 | \$23,023 |

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.

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, 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 (ss. 250(3)).

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 exceeded \$250.00.

| Name of Contributor | Amount |
|---------------------|--------|
| See List Attached | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

List additional contributors on separate sheet provided and affix to this Return.

List Attached Yes Number of Pages 1
Yes / No

Number of Contributors 21
 Total Amount of all Category (A) Contributions \$ 15,386

(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 individual, of \$250.00 or less but more than \$25.00.

Number of Contributors 14
 Total Amount of all Category (B) Contributions \$ 1,550

(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 individual, of \$25.00 or less.

Number of Contributors 6
 Total Amount of all Category (C) Contributions \$ 119

41
 Total Contributions \$ 17,055

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

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

| Year | Contributor's name | Donation Amount |
|------|---------------------|-----------------|
| 2016 | Jacob Goohsen | \$ 3,405.00 |
| 2016 | Grant Schmidt | \$ 1,285.00 |
| 2016 | Richard Swenson | \$ 1,275.00 |
| 2016 | Dallas Duce | \$ 1,000.00 |
| 2016 | Ken Johnson | \$ 1,000.00 |
| 2016 | Shirley Johnson | \$ 1,000.00 |
| 2016 | Allen Mryglod | \$ 760.00 |
| 2016 | Dale Burnay | \$ 520.00 |
| 2016 | Glenn Bender | \$ 500.00 |
| 2016 | Rodney Obrigewitsch | \$ 410.00 |
| 2016 | Kurt Schmidt | \$ 410.00 |
| 2016 | Bernard Stephaniuk | \$ 410.00 |
| 2016 | Sheron Schmidt | \$ 410.00 |
| 2016 | Tim Petroff | \$ 400.00 |
| 2016 | Jason Anderson | \$ 400.00 |
| 2016 | Dr. Peter Matthews | \$ 400.00 |
| 2016 | Luke Schmidt | \$ 400.00 |
| 2016 | Jill Grimes | \$ 350.00 |
| 2016 | Thomas Grimes | \$ 350.00 |
| 2016 | Raymond Carrick | \$ 301.00 |
| 2016 | Brad Trost | \$ 400.00 |
| | | \$ 15,386.00 |

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 exceeded \$250.00.

| Name of Contributor | Amount |
|-------------------------------|---------|
| DJ Ag Inc | \$1,080 |
| Duckworth Ranch Ltd | 500 |
| Super Seamless | 1,250 |
| KSM Truck & Trailer Rentals | 400 |
| KSM Truck & Trailer Southeast | 400 |
| TLC Painting | 840 |
| | |
| | |
| | |
| | |

List additional contributors on separate sheet provided and affix to this Return.

List Attached No Number of Pages
Yes / No

6

Number of Contributors _____

Total Amount of all Category (A) Contributions \$4,470

(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 corporation, of \$250.00 or less but more than \$25.00.

3

Number of Contributors _____

Total Amount of all Category (B) Contributions \$699

(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 corporation, of \$25.00 or less.

Number of Contributors _____

Total Amount of all Category (C) Contributions _____

9

Total Number of Contributors _____

Total Contributions \$5,169

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

Enter Totals on Part 1(a) Summary of Contributions Line 2.

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. | |
| 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 on Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

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) | |
| 2. | Candidates' Excess Contributions | |
| 3. | Interest/Investment Income | |
| 4. | Other (Provide Details) | |
| | AGM | 1,240 |
| | Constituency | 5 |
| | Membership revenue | 690 |
| | Bank charge rebate | 59.4 |
| | Miscellaneous | 184.34 |
| Total | | \$2,178.74 |

(b) Cash on Hand

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

\$100,180.76

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 | \$51,466 |
| 2. Travelling Expenses | 29,799 |
| 3. Conventions and Meetings | 6,697 |
| 4. Rental (Premises, Equipment and Utilities) | 16,232 |
| 5. Advertising (Particulars to be set out in Part II(b)) | 33,993 |
| 6. Printing, Stationery and Supplies | 4,459 |
| 7. Postage | 2,010 |
| 8. Legal and Audit Fees | 10,926 |
| 9. Interest | |
| 10. Taxes (Property) | |
| 11. Other (Provide Details) (see attached) | 9,088 |
| Total | 164,670 |

| Other Expenses | |
|-----------------------|------------|
| Bank charges | \$165.86 |
| Dues & memberships | \$114.00 |
| Insurance | \$625.00 |
| Computer | \$2,301.39 |
| Misc | \$547.78 |
| Phone | \$5,333.52 |
| | |
| Total | \$9,087.55 |

| Advertising Expenses | | |
|----------------------------------|-----------------|-----------|
| Name of Broadcaster or Publisher | Date | Amount |
| Golden West | Jan 31 - Feb 29 | 2,600.00 |
| Golden West | January 4 - 31 | 4,666.00 |
| CTV | January | 11,161.50 |
| Foam Lake Review | 2-Feb | 69.30 |
| CTV Advertising | 12-Feb | 8,569.50 |
| Able II Print | 16-Feb | 105.00 |
| The Clarion | 17-Feb | 725.40 |
| Able II Print | 22-Feb | 87.15 |
| CBC Radio-Canada | Feb 22 - 26 | 85.00 |
| Assiniboia Times | 26-Feb | 195.00 |
| Discover Moosejaw | Feb 28 | \$220.00 |
| The Triangle News | Feb-28 | 50.44 |
| Golden West | February 1-28 | 4,090.00 |
| Kelvington Chronicle | Feb 3 - 28 | 75.00 |
| CFYM 1210 | March 1 - 5 | 320.00 |
| 107.5 Bolt | March 1- 5 | 240.00 |
| 800 CHAB | March 1- 5 | 280.00 |
| CKSW 570 | March 1- 5 | 288.00 |
| CJ 1150 | March 1-5 | 256.00 |
| AM 1190 | March 1-5 | 256.00 |
| Star News Publishing | 23-Apr | 206.00 |
| Moose Jaw Bantam Mavericks | 10-Nov | 100.00 |
| The Western Producer | 15-Dec | 252.00 |
| Refunds | Refund | (904.29) |
| | | |
| | Total | 33,993.00 |

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 | 78,896 |
| 2. Transfer to Federal Electoral Districts | |
| 3. Transfer to Registered Party | |
| 4. | |
| 5. | |
| 6. | |
| 7. | |
| 8. | |
| 9. | |
| Total | 78,896 |