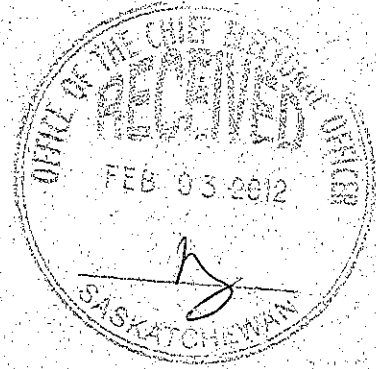




Candidate's Return of Election Expenses



BOB BJORNERUD

Name of Candidate

SASKATCHEWAN PARTY

Political Affiliation



INDEPENDENT AUDITORS' REPORT

To Robert Unchulenko,

Business Manager for Bob Bjornerud, a candidate in 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 Melville-Saltcoats.

We have audited the Candidate's Return of Election Expenses, in respect of the above candidacy of Bob Bjornerud.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Candidate's Return of Election Expenses in accordance with the Saskatchewan Election Act, 1996, and for such internal control as management determines is necessary to enable the preparation of the Candidate's Return of Election Expenses that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Candidate's Return of Election Expenses 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 about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Candidate's Return of Election Expenses. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Candidate's Return of Election Expenses, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Candidate's Return of Election Expenses 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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion the Candidate's Return of Election Expenses of Bob Bjornerud presents fairly in all material respects, the required financial information in accordance with Section 261 of the Saskatchewan Election Act, 1996.

SKILNICK MILLER MOAR GRODECKI & KREKLEWICH

Skilnick Miller Moar Grodecki & Kreklewich
Chartered Accountants

Esterhazy, Saskatchewan
January 18, 2012

On Behalf of

BOB BJORNERUD

Name of Candidate

Return

I, ROBERT UNCHULENKO of 511 GRANT BAY, ESTERHAZY, SK.
P.O. Box 734, ESTERHAZY, SK. S0A 0X0
Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence () Business ()

in the Province of Saskatchewan, being the business manager of the above-named candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of NOVEMBER, 2011, in the constituency of MELVILLE - SALTCOATS

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

Robert Unchulenko
Signature of Business Manager
Feb 1 / 2012
Date

Note

- 1. This Return must be transmitted to the Returning Officer within three (3) months after Election Day. Subsection 261(1)
2. This Return must be accompanied by the auditor's report to the business manager of the candidate on the information given in this Return. Subsection 261(1)
3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the candidate. See definition of "commercial value", subsection 220(c).
4. A statement, signed and receipted, by the donor and by the business manager, supported by a verification from an independent commercial source of the amount expensed must be submitted when making claim of commercial value as an election expense. Subsections 220(c) and 261(2)(a)
5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 255

Subsection 261(2)(i)

Designation of Reimbursement

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.)

MELVILLE - SALTCOATS SASK. PARTY CONSTITUENCY ASSOCIATION
Name of Payee
c/o MIHAIL PAPAGEORGIU, P.O. BOX 659, MELVILLE, SK. S0A 2P0
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.)

MELVILLE - SALTCOATS SASK. PARTY CONSTITUENCY ASSOCIATION
Name of Payee
c/o MIHAIL PAPAGEORGIU, P.O. BOX 659, MELVILLE, SK. S0A 2P0
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) \$ 55045.00

II. Expenses

(a) Candidate's Campaign Expenses (total page 13) \$ _____

(b) Petty Expenses (total page 14) \$ _____

(c) Hire of Premises (total page 15) \$ 1895.00

(d) Advertising (total page 16) \$ 18085.13

(e) Services (total page 17) \$ 2692.06

(f) Goods Supplied (total page 18) \$ 8988.46

(g) Travel and Hire of Vehicle (total page 19) \$ 10044.73

(h) Undisputed Claims Unpaid (total page 20) \$ _____

TOTAL EXPENSES \$ 41705.38

(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	63	13585 ⁰⁰
2. Corporations	23	18460 ⁰⁰
3. Trade Unions		
4. Unincorporated Organizations or Associations	1	23000 ⁰⁰
5. Any other Persons or Groups of Persons		
Total Contributions	87	55045⁰⁰

Total Contributions (Excluding Excess Amount)	55045⁰⁰
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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.

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.

Schedule: 2. Corporations

(A) Contributions in excess of \$250.00

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

Name of Contributor	Amount
GOODMAN INDUSTRIAL	2 240. ⁰⁰ / _{XX}
MERIT FORD	500.00
SASKPRO MACHINE WORKS	300.00
SKEI HOLDINGS LTD	450.00
BLUE MOUNTAIN SANDBLASTING	1 275.00
D'S SIGNS + DESIGNS	500.00
FARRELL AGENCIES LTD.	500.00
LANGENBURG MOTORS (1967) LTD	400.00
E + S MORRISON HOLDINGS LTD	5 000.00
WENDELL FARMS LTD.	1 000.00
CHAN'S CHOP SUEY	1 275.00
WESTERN PIZZA	550.00
RESTOREX	500.00
1010 0526 SASK. LTD.	250.00
RAE-LITE INDUSTRIES LTD.	500.00
Melville Motors (in kind)	2200 ⁰⁰

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

List Attached NO Number of Pages _____
Yes / No

Number of Contributors

16

Total Amount of all Category (A) Contributions

17440⁰⁰

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

Number of Contributors

7

Total Amount of all Category (B) Contributions

1020.00

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any corporation, of \$25.00 or less.

Number of Contributors

—

Total Amount of all Category (C) Contributions

—

Total Number of Contributors

23

Total Contributions

18460⁰⁰

(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 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	<i>N I L</i>

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

Air Travel _____

Rental Vehicle _____

Private Vehicle

Kilometres travelled _____ at _____ cents per kilometre _____

Bus Fare/Taxi _____

Other (Insurance, lubricants, fuel, parking) _____

Total of (A) _____

(B) Accommodation

Hotel, Motel _____

Temporary Residence _____

Total of (B) _____

(C) Living Allowance

Meals _____

Total of (C) _____

Total Candidate's Campaign Expenses _____

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



Declaration of a Business Manager of a Candidate

I, ROBERT UNCHALENSKO of ESTERHAZY, SASK.
Name Address

being the Business Manager of Bob BJORNERUD, a
Name of Candidate

candidate at the election held on the 7 day of Nov, 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**.

Robert Unchalenko
Signature of Business Manager

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

Province of Saskatchewan, on the 1 day of FEBRUARY,

Rick Jensen
Person Authorized to Administer Oaths in Saskatchewan



Candidate's Declaration as to Expenses

I, BOB BJORNERUD, whose
 address is Box 175 SALTCOATS, SK. S0A 3R0 and whose
 occupation is MLA, having been a Candidate at the election of a member
 to serve in the Legislative Assembly of Saskatchewan for the constituency of MELVILLE-SALTCOATS,
 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**.

Bob Bjornerud
 Signature of Candidate

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

Province of Saskatchewan, on the 2nd day of February, 2012.

[Signature]
 Person Authorized to Administer Oaths in Saskatchewan

