



E-412

Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(rev. 2005)



Candidate's Return of Election Expenses

KEN KESSLER.
Name of Candidate

New Democratic Party
Political Affiliation

Provincial General Election - Nov 7/2011
Electoral Event/Date

Weyburn - Big Muddy
Constituency

On Behalf of

Ken Kessler

Name of Candidate

Return

I, Ron Wormsbecker of 736-13th St. NE Weyburn S4H 3K4

PO Box 8 Weyburn SK. S4H 2J8

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 7 day of November,

2011, in the constituency of Weyburn - Big Muddy

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

R. Wormsbecker
Signature of Business Manager

Jan 30/12
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 expended 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)



IAN WALLACE, CA

TODD MINTZ, CA

CLINT CEHOLSKI, CA

INDEPENDENT AUDITORS' REPORT

To Ron Wormsbecker, Business Manager for Ken Kessler 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 Ken Kessler, 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 Weyburn-Big Muddy, 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.

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 Ken Kessler 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 \$35,528.54, total expenses of \$34,202.41 and Candidate expenses paid by the campaign total \$2,029.45 (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
January 17, 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
Weyburn-Big Muddy	Kessler	Ken

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.)

Name of Payee

N/A

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

Ron Wormsbecker

Address

P.O. Box 8, Weyburn SK. S4H 2J8

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)

\$35,528.54

II. Expenses

a) Candidate's Campaign Expenses (total page 13) **\$ 2,029.45**

b) Petty Expenses (total page 14) **\$ 338.44**

c) Hire of Premises (total page 15) **\$ 630.00**

d) Advertising (total page 16) **\$ 18,263.30**

e) Services (total page 17) **\$ 8,391.05**

f) Goods Supplied (total page 18) **\$ 4,550.17**

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

h) Undisputed Claims Unpaid (total page 20) **\$ -**

TOTAL EXPENSES

\$34,202.41

l) 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 425.00, 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	0	\$ -
2. Corporations	4	\$ 539.90
3. Trade Unions	3	\$ 2,600.00
4. Unincorporated Organizations or Associations	2	\$ 32,358.64
5. Any Other Person or Groups of Persons	2	\$ 30.00
Total Contributions	11	\$ 35,528.54

Total Contributions (Excluding Excess Amount)	\$ 35,528.54
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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

N/A

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

N/A

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.	\$ 30.00
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	
Total	\$ 30.00

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 - *statement attached*

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 *Particulars attached*

Set out below the aggregate amount of travel, meal and accomodation 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 <u>3184</u> at <u>0.4166</u> per kilometre	\$ 1,326.45
Bus Fare/Taxi	\$ -
Other (Insurance, lubricants, fuel parking)	\$ -
Total of (A)	\$ 1,326.45
(B) Accomodation	
Hotel, Motel	
Temporary Residence	
Total of (B)	\$ -
(C) Living Allowance	
Meals	\$ 703.00
Total of (C)	\$ 703.00
Total Candidate's Campaign Expenses (Sum of Categories (A), (B) and (C))	\$ 2,029.45

Part II

Expenses

(b) Petty Expenses

Set out below the petty expenses paid under the authority of the business manager pursuant to section 259. Attach and number consecutively, the statement(s) of particulars of the amounts expended supported by supplier documents, bills and proofs of payment.

Consec. No.	Particulars	Amount Paid	
1	JAMIE MASSE (CAMPAIGN MANAGER) Expense Claim with particulars (attached)	265	12
2	JAMIE MASSE Expense claim with particulars (attached)	54	21
* 3	Ron Wormsbecker Expense Claim re: Campaign manager's return to Kingston Ontario	441	96
4	Ron Wormsbecker Expense Claim re: supplies	19	11
* Auditor deleted entry			
		338	44
	Total	780	110

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
6	SASK NDP	1122 SASK. DR	Joint Agreement			
7	SASK NDP	Regina SPOCH	ON Advertising + Voter contact		15000	15000
8	Glden West Broadcasting LTD	Same AS Above 305 Souris Ave Weyburn S4H 0C6	Same AS Above	Oct 29 to Nov 5	46	46
9	Glden West Broadcasting LTD	Same AS Above	AM 1190 Radio	Oct 28 to Oct 31 28	1285	1285
10	Glden West Broadcasting LTD	Same AS Above	Same AS Above	Oct 19 - Oct 21	107	107
11	Proire Newspaper Group & P Publishers LTD	Same AS Above 904 East Ave. Weyburn	Discover Weyburn.com Same AS Above	October 15, 23 29 + Nov 5	288	288
12	Boundary Publishers LTD	115 - 2nd Street NE Weyburn S4H 0T7	The Weyburn Review	Oct 14, 21, 28	529	529
13	SASKatchewan Newspaper Group Inc	Box 3000 Moose Jaw S6T 6E4	Weyburn Times Week The Radioville Star The Deep South Star	Nov 4 Oct 20 + 27 Nov 3	361	361
14	Newspaper Group Inc	Same AS Above	The Triangle News	Oct 17, 24, 31 Nov 7	130	130
15	The Dynamic Bullboard Network	(Note Above invoice was prepaid by Box 25 Prince Albert S6T 5P9 1601 S. California Ave Palo Alto CA 94304	Ron Wormsbecker's credit card		- Expense claim attached	
16	Facebook Inc	Facebook Inc	Digital Skies Facebook Ads Team	Oct 21 Oct 18 to Nov 6	0 00 231 26	30 00 231 26
(Note: above invoice paid by Ron Wormsbecker's credit card - Expense Claim attached)						
Subtotal					(a) 18233 30	(b) 18263 30

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

18263 30

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
17	auditor deleted entry	49 Hatter St			
18	Jannie Masse	Kragston ON K7M5G7	Campaign manager prior to submission to auditor	4100	4100
19	business manager deleted entry				
20	auditor deleted entry				
21	CANNOA Post reimbursement claim by Ron Wormsbecker	736-13th St. N.E. Weyburn SK S4H3K4	Postal delivery for 1st pamphlet	889	889
22	CANNOA Post reimbursement claim by Ron Wormsbecker	Same as above	Post delivery for 2nd pamphlet	799	799
23	Beverly Hill	203-9th St. N.E. Weyburn SK S4H1E9	voter contact	200	200
24	Jeanne Wormsbecker	736-13th St. N.E. Weyburn SK S4H3K4	provided use of vehicle	621	621
25	Jeanne Wormsbecker	Same as above	provided lodging for campaign manager	290	290
26	Weyburn Credit Union	205 Cotnam Ave. Weyburn SK S4H0G5	bank charges + loan interest	241	241
27	SASKTel	2127 SASK Dr. Regina, SK S4P3Y2	Phone Service	1248	1248
28	Auditor deleted entry of SASKTel Refund		(see item 28 re: auditor's phone expense)		
Subtotal				(a) 8390	(b) 8390
Total:				(greater of (a) or (b)) 8391.05	



**Declaration of a Business Manager
of a Candidate**

I, Ron Wormsbecker of 736-13th St. NE Wayburn
Name Address

being the Business Manager of Ken Kessler, 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**.

Ron Wormsbecker
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Wayburn in the
Province of Saskatchewan, on the 31 day of January, 2012.

[Signature]
Person Authorized to Administer Oaths in Saskatchewan

My commission expires Oct 31, 2013



Candidate's Declaration as to Expenses

I, Ken Kessler, whose
address is Pangman Sask. and whose
occupation is Farmer, having been a Candidate at the election of a member

to serve in the Legislative Assembly of Saskatchewan for the constituency of Weyburn-Big Muddy
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]
Signature of Candidate

Signed and declared before me by the above-named Candidate at Weyburn in the
Province of Saskatchewan, on the 2 day of February, 2012

[Signature]
Person Authorized to Administer Oaths in Saskatchewan
being a lawyer