



ELECTIONS
A non-partisan Office of the Legislature

ELECTION FINANCING REPORT

CANDIDATE
THIS IS AN AMENDED FORM
IT HAS NOT BEEN AUDITED

F-C
(15/09)

Amendment # 1

CANDIDATE'S LAST NAME Calder		FIRST NAME David	MIDDLE NAME(S) C D
ELECTORAL DISTRICT Saanich South	POLITICAL PARTY/AFFILIATION BC Liberal Party		GENERAL VOTING DAY (YYYY / MM / DD) 2017/05/09
FINANCIAL AGENT'S LAST NAME Mawhinney		FIRST NAME R. H. Mark	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS 410 - 737 Yates Street		CITY / TOWN Victoria	
POSTAL CODE V8W 1L6	PHONE NUMBER 604-250-9817	FAX NUMBER	EMAIL ADDRESS mark@mawhinney.ca

This financing report includes the following forms:

All Candidates:

		FORMS CHECKLIST
		X
Statement of Election Income and Expenses –	Form St-I&E-E	<input checked="" type="checkbox"/>
Summary of Expenses –	Form Sm-E	<input checked="" type="checkbox"/>
Summary of Political Contributions by Class –	Form Sm-C	<input checked="" type="checkbox"/>
Political Contributions of Money / Property / Services over \$250 –	Form S-A1	<input checked="" type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions –	Form S-A2	<input type="checkbox"/>
Prohibited Contributions –	Form S-Ax	<input type="checkbox"/>
Personal Expenses Paid by Financial Agent –	Form Sm-PE1	<input checked="" type="checkbox"/>
Personal Expenses Paid by Candidate –	Form Sm-PE2	<input checked="" type="checkbox"/>
Summary of Fundraising Functions –	Form Sm-F	<input type="checkbox"/>
Fundraising Function –	Form S-F	<input type="checkbox"/>
Loans and Guarantees –	Form S-L1	<input type="checkbox"/>
Loans / Debts Forgiven / Written Off –	Form S-L2	<input type="checkbox"/>
Transfers Received –	Form S-T-Rcv	<input checked="" type="checkbox"/>
Transfers Given –	Form S-T-Giv	<input checked="" type="checkbox"/>

Candidates Who Were Nomination Contestants:

Nomination Contestant Expenses –	Form Sm-E-NC	<input type="checkbox"/>
Summary of Political Contributions by Class –	Form Sm-C	<input type="checkbox"/>
Political Contributions of Money / Property / Services over \$250 –	Form S-A1	<input type="checkbox"/>
Permitted Anonymous Contributions Accepted at Functions –	Form S-A2	<input type="checkbox"/>
Personal Expenses Paid by Financial Agent –	Form Sm-PE1	<input type="checkbox"/>
Personal Expenses Paid by Contestant –	Form Sm-PE2	<input type="checkbox"/>
Summary of Fundraising Functions –	Form Sm-F	<input type="checkbox"/>
Fundraising Function –	Form S-F	<input type="checkbox"/>

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named candidate;
 (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
 (c) to the best of my knowledge, information and belief, all the information contained in this statement is complete and accurate.

SIGNATURE OF FINANCIAL AGENT

Mark Mawhinney

DATE (YYYY / MM / DD)

2017/08/04

WARNING: Signing a false statement is a serious offence and is subject to significant penalties.

All forms included in this report are available for public inspection.

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Elections BC 1-800-881-8683 privacy@elections.bc.ca or PO Box 9275 Stn Prov Govt, Victoria BC V8W 9J6

Election Financing Report – Candidate

INDEPENDENT AUDITOR'S REPORT

To Mark Mawhinney, Financial Agent for David Calder

I have audited the accompanying election financing report of David Calder relating to the British Columbia election held on May 9, 2017 in the electoral district of Saanich South. The election financing report has been prepared by the Financial Agent for David Calder based on the financial reporting provisions of Part 10 of the Election Act.

Financial agent's responsibility for the election financing report

The Financial Agent is responsible for the preparation of the election financing report in accordance with the financial reporting provisions of Part 10 of the Election Act, 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 error or fraud.

Auditor's responsibility

My responsibility is to express an opinion on the election financing report based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the election financing report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the election financing report. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the election financing report, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the Financial Agent's preparation of the election financing report 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 David Calder's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the Financial Agent, as well as evaluating the overall presentation of the election financing report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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, my verification of these transactions was limited to the amounts

recorded in the election campaign records and I was not able to determine whether any adjustments might be necessary to the election financing report.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the election financing report of David Calder for the British Columbia election held on May 9, 2017 in the electoral district of Saanich South is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 of the Election Act.

Basis of Accounting

The election financing report is prepared to assist David Calder to comply with the financial reporting provisions of Part 10 of the Election Act. As a result, the election financing report may not be suitable for another purpose.



Barry H. Obara, CPA, CA
Obara & Company
August 4, 2017
Victoria, BC



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**STATEMENT OF ELECTION
INCOME AND EXPENSES**

St-I&E-E
(15/07)

**THIS IS AN AMENDED FORM
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GENERAL VOTING DAY (YYYY / MM / DD)
2017/05/09

NAME OF FILING ENTITY
David Christopher Douglas Calder

Total value of political contributions from all sources (from box E on form Sm-C) 3,614.44

Total transfers received (from box A on form S-T-Rcv) ~~126,412.67~~ 130,248.59

Interest Income 0

Total gross fundraising function income not reported as political contributions
(from box E on form Sm-F) 0

Candidate's nomination deposit refund 250

Other income (describe)

Total Income (sum of above boxes) ~~130,277.11~~ A
134,113.03

Total value of election expenses subject to limits (from box A on form Sm-E) 66,005.79

Total value of election expenses not subject to limits (from box B on form Sm-E) ~~4,884.96~~ 4,940.88

Total value of other expenses (from box C on form Sm-E) ~~48,347.52~~ 44,640.70

Total transfers given (from box A on form S-T-Giv) ~~18,528.44~~ 18,525.66

Total Expenditures (sum of above boxes) ~~137,766.44~~ B
134,113.03

For Candidates Only

Balance in campaign account as of date of report .00 C



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SUMMARY OF EXPENSES

Sm-E
(15/08)

**THIS IS AN AMENDED FORM
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NAME OF FILING ENTITY
David Christopher Douglas Calder

Election Expenses	Election Expenses Subject to Limits	Election Expenses Not Subject to Limits	Other Expenses
Accounting and audit services		3,835.92 3,780.00	
Bank charges	82.61		135.44
Candidate's nomination deposit		250	
Convention, workshop and meeting fees and rentals			
Data processing / information technology			
Donations and gifts			
Excess nomination expenses (from box D, form Sm-E-NC)			
Furniture and equipment	1627.15		1,551.24
Insurance			
Interest expense			
Media advertising	22,613.98		16,179.77
Newspapers and promotional material (signs, brochures, etc.)	12,678.18		2,796.49
Office rent, utilities and maintenance	2,325.56		11,755.14
Office supplies, stationery	2,366.01		1,254.25
Personal expenses of candidate (from box G, form Sm-PE1)		854.96	
Postage and courier	338.53		583.68
Professional services			
Research and polling	12,527.59		3,315.06
Salaries and benefits	9,962.50		
Social functions / thank-you parties	763.45		9,406.78
Telecommunications	720.23		999.75
Travel			379.92
Total cost of fundraising functions held during the campaign period (from box F, form Sm-F)			
Total cost of fundraising functions held outside the campaign period (from box G, form Sm-F)			
Total net losses of fundraising functions which incurred net losses during the campaign period (from box H, form Sm-F)			
Other expenses (describe)			
Total Expenses	66,005.79 A	4,884.96 B 4,940.88	48,347.52 C 44,640.70

8,038.32

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SUMMARY OF POLITICAL CONTRIBUTIONS BY CLASS

Sm-C
(15/07)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY David Christopher Douglas Calder			
Total value of contributions from each of the following classes of contributor:			
	Contributions greater than \$250		Contributions of \$250 or less
Individuals	1,800	1a	514 1b
Corporations	1,300	2a	2b
Unincorporated Business / Commercial Organizations		3a	3b
Trade Unions		4a	4b
Non-profit Organizations		5a	5b
Other Identifiable Contributions		6a	6b
Classified subtotals (1a to 6a & 1b to 6b) (box A = box A, S-A1)	3,100	A	514 B
	Classified totals (A + B)		3,614 C
	Total anonymous contributions (from box A, S-A2)		0 D
	Total value of all political contributions from all sources (C + D)		3,614 E
	Total contributions of money		2,000 F
	Total contributions of goods, services and discounts (includes contributions through loans and debts)		1,614 G
			<small>(boxes F + G must equal box E)</small>
	Number of contributors who made contributions of \$250 or less in total value		4 H
	Total dollar amount of all income tax receipts issued (Leadership Contestants cannot issue tax receipts)	\$	2000 I

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POLITICAL CONTRIBUTIONS OF MONEY, PROPERTY OR SERVICES WITH A VALUE GREATER THAN \$250

S-A1
(15/06)

If form is for Nomination Contestant, please tick

NAME OF FILING ENTITY
David Christopher Douglas Calder

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OF

FULL NAME OF CONTRIBUTOR (If a numbered corporation or an unincorporated organization, include full names of two directors)	CLASS OF CONTRIBUTOR* (X APPROPRIATE CLASS)						INDIVIDUAL CONTRIBUTION AMOUNTS	DATE OF EACH INDIVIDUAL CONTRIBUTION (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	1	2	3	4	5	6			
Stephen E. Mann	X						1000	2017/04/13	1000
Wilson's Transportation Ltd.		X					500	2017/04/13	500
Tecnet		X					800	2017/03/01	800
Rob Taggart	X						800	2017/03/01	800

* CLASS OF CONTRIBUTOR:
1 - INDIVIDUAL, 2 - CORPORATION, 3 - UNINCORPORATED BUSINESS/COMMERCIAL ORGANIZATION,
4 - TRADE UNION, 5 - NON-PROFIT ORGANIZATION, 6 - OTHER

TOTAL OF INDIVIDUAL CONTRIBUTIONS **A** 3,100

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**PERSONAL EXPENSES PAID
BY FINANCIAL AGENT**

Sm-PE1
(15/06)

(Personal expenses of candidate or contestant
which were paid by the financial agent)

If form is for Nomination Contest, please tick

NAME OF FILING ENTITY

David Christopher Douglas Calder

Paid by the Financial Agent

A. Transportation to, from or within electoral district

Air travel		
Bus, taxi		
Rental vehicle		
Private vehicle	89.62	
Other (describe) BC Ferries	165.00	
Total	254.62	A

B. Cost of lodging, meals and incidental expenses while travelling

Hotel, motel	432.66	
Meals	167.68	
Incidental expenses (describe)		
Total	600.34	B

C. Cost of renting a necessary temporary residence

Rent		C
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D. All other necessary personal expenses related to
campaign or contest

Family care		
Disability expenses		
Total		D

E. Total personal expenses paid by the financial agent

Total of items A to D	854.96	E
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F. Total personal expenses paid out of pocket
by candidate or contestant

From Sm-PE2, box E		F
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G. Total personal expenses from Sm-PE1 and Sm-PE2

Total of items E + F	854.96	G
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TRANSFERS RECEIVED

S-T-Rcv
(15/06)

NAME OF FILING ENTITY
David Christopher Douglas Calder

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DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2017/01/26	BC Liberal Party	1995.00
2017/03/03	BC Liberal Party	1995.00
2017/04/04	BC Liberal Party	1474.73
2017/04/04	BC Liberal Party	1215.20
2017/04/04	BC Liberal Party	698.74
2017/04/04	BC Liberal Party	47.04
2017/04/04	BC Liberal Party	190.86
2017/04/11	BC Liberal Party	12100.31
2017/04/13	BC Liberal Party	50000
2017/04/13	BC Liberal Party	936.02
2017/04/13	BC Liberal Party	126.00
2017/04/20	BC Liberal Party	84.00
2017/04/27	BC Liberal Party	35000.00
2017/05/04	BC Liberal Party	99.96
2017/05/05	BC Liberal Party	856.41
TOTAL		A

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S-T-Rcv
 (15/06)

NAME OF FILING ENTITY
 David Christopher Douglas Calder

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 OF 2

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFERRING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2017/05/11	BC Liberal Party	753.67
2017/05/11	BC Liberal Party	114.07
2014/05/29	BC Liberal Party	214.72
2017/06/15	BC Liberal Party	10455.48
2017/06/20	BC Liberal Party	4740.40
2017/06/27	BC Liberal Party	3315.06
2017/10/12	BC Liberal Party	3835.92
TOTAL		A 130,248.59 126,412.07

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TRANSFERS GIVEN

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**S-T-Giv
(15/06)**

NAME OF FILING ENTITY
David Christopher Douglas Calder

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OF

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY RECEIVING MONEY, GOODS OR SERVICES	VALUE OF TRANSFER
2017/04/27	BC Liberal Party	66.74
2017/06/08	BC Liberal Party	525.00
2017/06/30	BC Liberal Party	1,304.40
2017/08/02 2017/08/23	BC Liberal Party	16,631.94
2017/08/10	BC Liberal Party	1,893.72
TOTAL		A 18,525.66 18,528.14

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