

[Print Message](#)**revised spreadsheets posted at my blog**

From: VIVIAN KRAUSE <vivian.krause@me.com>
 To: Gregor <Gregor.Robertson@vancouver.ca>, Ross McMillan <ross.mcmillan@tidescanada.org>, joel@renewalpartners.ca
 Cc: Vivian Krause <vivian.krause@mac.com>
 Date: November 25, 2010 8:33:34 AM

Mayor Robertson, Mr. McMillan and Mr. Solomon,

I noticed recently that the 2009 U.S. tax return for the Endswell Foundation is now available from Guidestar. Having reviewed that, I have revised the spreadsheets that are posted at my blog.

Below, I have provided links to the revised spreadsheets. There are 55 in total. For a link to where these are posted at my blog, please click [here](#).

If you find anything here that is factually incorrect, or if I have missed any important considerations, please let me know.

As before, I can be reached at 604.618.8110.

Sincerely,
 Vivian Krause

p.s. Please note that this e-mail was also sent (and you were cc'd) to people in the media (Charlie Smith at The Straight, Fazil Mihlar at the Vancouver Sun, Timothy Renshaw at Business in Vancouver, Terence Corcoran at the Financial Post, Kevin Libin at the National Post, Tom Fletcher at Black Press, and Sean Holman at Public Eye On-Line.

A. Issues that Pertain to both Tides Canada & Endswell

- 1. [Activities of Tides Canada & Endswell \(A1.pdf\)](#)
- 2. [Total Assets of Tides Canada: **From \\$1.2 Million \(2001\) to \\$33.6 Million** \(A2 .pdf\)](#)
- 3. [Total Assets of the Endswell Foundation: From \\$26 Million \(2000\) to \\$504,80 \(A3.pdf\)](#)
- 4. [Assets of Tides Canada, Endswell & Nextwave \(A4.pdf\)](#)
- 5. [Payments to Staff & Consultants \(2003 - 2009\): **\\$51 Million** \(A5.pdf\)](#)
- 6. [Salary & Benefits Paid to Drummond Pike \(1997-2009\): \\$US 1.9 Million \(A6.pdf\)](#)
- 7. [Payments to **Joel Solomon and "JSCO" \(1997 - 2009\): \\$979,527** \(A7.pdf\)](#)
- 8. [Campaign Finance Contributions to Vision Vancouver: \\$277,204 \(A8.pdf\)](#)
- 9. [Tides Canada Spending on "Political Activity" \(2003 - 2009\): **\\$266,226** \(A9.pdf\)](#)
- 10. [Contributions from **Carol Newell: \\$1.1 Million** \(A10.pdf\)](#)

B. Tides Canada

- 1. [Tides Canada Revenue & Expenditures \(by year\) \(B1.pdf\)](#)
- 2. [Pie Charts of Tides Canada Expenditures \(B2.pdf\)](#)
- 3. [Table Tides Canada Revenue \(by broad categories\): **\\$178 million** \(B3.pdf\)](#)
- 4. [Table Tides Canada Revenue \(in detail by year\) \(B4.pdf\)](#)
- 5. [Pie Chart of Tides Canada Revenue \(in dollars\) \(B5.pdf\)](#)
- 6. [Pie Charts of Tides Canada Revenue Sources \(in percentages\) \(B6.pdf\)](#)
- 7. [Table Tides Canada Foundation Expenditures \(in detail\): **\\$99 million** \(B7.pdf\)](#)
- 8. [Table Tides Canada Initiatives Society Expenditures \(in detail\): **\\$47 million** \(B8pdf\)](#)
- 9. [Figure: Tides Canada Staff Costs \(2003-2009\): \\$46 Million \(B9.pdf\)](#)
- 10. [Figure: Tides Canada Staff Costs by Category \(B10.pdf\)](#)

- 11. Table: Revenue of Tides Canada Initiatives Society (in detail by year) (B11.pdf)
- 12. Salary Payments to Ross McMillan & Tim Drainin Pay (B12.pdf)
- 13. Tides Canada CEO Compensation: **from \$185,311 (2007) to \$345,642** (B13.pdf)
- 14. Tides Canada's Highest Paid Contractors (B14.pdf)
- 15. Payments to Tides Consultants (2000 - 2008): **\$142 Million** (B15.pdf)

C. The Endswell Foundation

- 1. Grants vs. Overhead (C1.pdf)
- 2. Expenditures for Administration vs. Charitable Programs (C2.pdf)
- 3. Table Expenditures Overview (based on U.S. Tax Returns) (C3.pdf)
- 4. Figure: Endswell Overview (based on U.S. tax returns) (C4.pdf)
- 5. How Endswell Spent \$28 Million (C5.pdf)
- 6. Expenditures for "Other Expenses" (C6.pdf)
- 7. Figures: **The \$11.4 Million Question** (C7.pdf)
- 8. Table: The \$11 Million Dollar Question (C8.pdf)
- 9. How The \$11.4 Million Was Spent (C9.pdf)
- 10. Endswell Office Expenses \$CAN (1997 - 2009): **\$2.5 Million** C10.pdf
- 11. Positions Held by Charity Staff at Renewal Partners (C11.pdf)
- 12. Salaries Paid to Endswell's Five Highest Paid Employees (C12.pdf)
- 13. Payments for "Secretarial & Staff Costs" (C13.pdf)
- 14. Payments for Staff & Consultants (C14.pdf)
- 15. Professional & Consultants Fees (C15.pdf)
- 16. Payments to Ernst & Young (1997 - 2009): **\$343,461** (C16.pdf)
- 17. Endswell Payments to Tides U.S/"Pike" (C17.pdf)
- 18. Payments to **Interdependent Investments Ltd.:** **\$1,397,228** (C18.pdf)
- 19. **Program Support: From \$32,973 (2008) to \$903,804 (2009)** (C19.pdf)
- 20. Payments for "**Protected Property:**" **\$659,478** (C20.pdf)
- 21. Discrepancies in the reported amounts paid to "Highest 5" vs. "Staff Costs" (C21.pdf)

D. Funding from U.S. Foundations

- 1. Grants from **U.S. Foundations** (2000 - 2009): **\$US 56.6 Million** (D1.pdf)
- 2. Table **Hewlett Grants** to Tides Canada/Tides USA: **\$22.7 Million** (D2.pdf)
- 3. Figure Hewlett Grants to Tides Canada/Tides U.S.A. (D3.pdf)
- 4. Moore Grants for the PNCIMA Initiative: **\$17 Million** (D4.pdf)
- 5. 36 Organizations that Campaign Against Alberta Oil: \$6 Million (D5.pdf)
- 6. Tides-Funded Organizations that Campaign Against Alberta Oil (D6.pdf)
- 7. Tides U.S. Grants to Tides Canada Foundation: \$4.4 Million (D7.pdf)
- 8. Sea Change Grants for "Climate Change Education:" \$24.7 Million (D8.pdf)
- 9. Sea Change Grants (2008) (D9.pdf)

TAX RETURNS FILED WITH REVENUE CANADA:

Tides Canada Foundation (Canadian tax returns):

- 2000
- 2001
- 2002
- 2003
- 2004
- 2005
- 2006
- 2007
- 2008
- 2009

Tides Canada Initiatives Society (Canadian tax returns):

- [2000](#)
- [2001](#)
- [2002](#) as of 31 October. For the return as of 31 December 2002, click [here](#).
- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)
- [2009](#)

The Endswell Foundation (Canadian tax returns):

- [2000](#)
- [2001](#)
- [2002](#)
- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)
- [2009](#)

U.S. TAX RETURNS FILED WITH THE I.R.S.:

For the Tides Center, for Tides Canada Foundation and for the Endswell Foundation, the U.S. tax returns for 2009 have not yet been obtained.

Tides Canada Foundation (U.S. Tax Returns):

- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)

The Endswell Foundation (U.S. Tax Returns):

- [1997](#)
- [1998](#)
- [1999](#)
- [2000](#)
- [2001](#)
- [2002](#)
- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)
- [2009](#)

The U.S. Tides Foundation (U.S. Returns):

- [2000](#)
- [2001](#)

- [2002](#)
- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)
- [2009](#)

The U.S. Tides Center (U.S. Tax Returns):

- [2003](#)
- [2004](#)
- [2005](#)
- [2006](#)
- [2007](#)
- [2008](#)