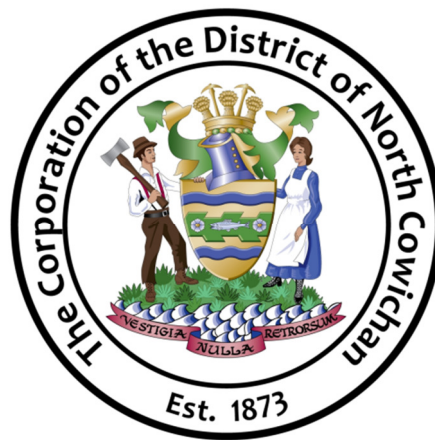


# ***The Corporation of the District of North Cowichan***

***7030 Trans Canada Highway  
Box 278, Duncan, B.C. V9L 3X4***



***Statement of Financial Information  
for the year ended, December 31, 2013***

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Contents**

Management Report.....	1
Schedule of Remuneration and Expenses .....	2
Schedule of Goods and Services.....	4
Schedule of Payments for Goods and Services .....	5
Schedule of Guarantee and Indemnity Agreements .....	9
Schedule of Severance Agreements.....	9
Statement of Financial Approval.....	10

## Management Report

The financial statements contained in this Statement of Financial Information under the Financial Information Act has been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting.

The external auditors, Hayes Stewart Little & Co., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Corporation of the District of North Cowichan



---

Mark Frame  
Director of Finance  
May 14, 2014

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

## Schedule of Remuneration and Expenses

### Elected Officials

Name	Position	Remuneration	Expenses
Lefebure, J.	Mayor	\$ 57,248	\$ 4,867
Hartmann, R.	Councillor	24,393	2,981
Koury, J.	Councillor	20,908	5,918
Lines, B.	Councillor	20,908	2,148
Marsh, K.	Councillor	20,908	5,195
Siebring, A.	Councillor	20,908	3,277
Woike, J.	Councillor	20,908	4,110
Total - Elected Officials		\$ 186,179	\$ 28,497

### Other Employees (Excluding those listed in Part 1 above)

Name	Remuneration	Expenses
Barber, T.	\$ 83,553	\$ 1,602
Bell, R.	86,365	1,268
Busch, R.	77,274	309
Clark, R.	85,324	56
Conway, D.	106,606	1,635
Devana, D.	178,388	7,907
Frame, M.	134,642	1,810
Frank, D.	139,561	923
Gailey, N.	76,925	528
Gellein, D.	75,334	2,692
Goodman, J.	76,905	545
Gourlay, W.	132,215	1,116
Graham, C.	113,540	2,491
Green, B.	106,448	2,760
Hammerer, J.	92,560	965
Hankey, T.	88,724	1,142
Hastings, R.	75,484	1,651
Hixson, S.	82,140	1,112
Knoke, S.	95,324	2,880
Laflamme, G.	109,285	759
Lukoni, L.	85,697	1,805
Mackay, J.	148,664	2,256
Mackenzie, M.	87,033	1,814
Mack, S.	142,025	1,576
Mansueti, E.	121,719	1,046
Maylen, R.	80,287	-
Milne, D.	79,082	-
Neiser, J.	77,127	-
Nilsen, P.	133,013	1,106

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Other Employees (Excluding those listed in Part 1 above - Continued)**

Name	Remuneration	Expenses
Oliphant, B.	94,821	1,533
Pite, J.	75,655	2,002
Reitsma, C.	111,762	2,565
Reynolds, B.	79,351	3,506
Richards, P.	84,966	1,640
Robinson, J.	79,326	75
Rogers, A.	75,391	2,419
Russel, B.	89,431	4,014
Ruttan, M.	126,053	4,057
Salvati, R.	81,893	-
Scott, J.	80,152	3,602
Stewart, D.	110,893	5,012
Todd, T.	163,032	1,515
Wiebe, W.	<u>100,409</u>	<u>4,177</u>
Sub total	<u>4,324,380</u>	<u>79,868</u>
Employees less than \$75,000	8,726,076	149,229
Total - Employees	<u>\$ 13,050,457</u>	<u>\$ 229,097</u>

**Reconciliation**

Total Remuneration - elected officials	\$ 186,179
Total Remuneration - other employees	\$ 13,050,457
Subtotal	\$ 13,236,636
Reconciling Items - Wages & benefits not included in the statement of operations	1,604,976
Total per Statement of Revenue and Expenditure	\$ 14,841,612

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Goods and Services**

**1 Alphabetical list of suppliers who received aggregate payments exceeding \$25,000**

Supplier Name	Aggregate amount paid to supplier
See attached list	\$ 52,797,270

**2 Consolidated Total paid to suppliers who received aggregate payments of \$25,000 or less**

	\$ 3,606,544
--	--------------

**3 Total of payments to suppliers for grants and contributions exceeding \$25,000**

Consolidated total of grants exceeding \$25,000	\$ -
Consolidated total of contributions exceeding \$25,000	
Consolidated total of all grants and contributions exceeding \$25,000	\$ -

**4 Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 52,797,270
Consolidated total of payments of \$25,000 or less paid to suppliers	3,606,544
Consolidated total of all grants and contributions exceeding \$25,000	-

Total		\$ 56,403,814
-------	--	---------------

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Payments for Goods and Services**

<b>Supplier Name</b>	<b>Total</b>
ACKLANDS - GRAINGER INC	\$ 26,811.32
ANDREW SHERET LTD	67,812.12
AON REED STENHOUSE INC	293,629.00
ASSOCIATED ENGINEERING (BC) LTD	523,552.18
ATOMIC CRAYON	62,812.30
BC ASSESSMENT AUTHORITY	385,425.65
BC FOREST DISCOVERY CENTRE	25,000.00
BC HYDRO	1,295,173.15
BC HYDRO	33,123.30
BFI CANADA - PARKSVILLE	195,363.91
BLACK PRESS GROUP LTD	39,761.85
BRADSHAW CONSTRUCTION (1995) LTD	35,708.87
BRENNTAG CANADA INC	146,461.05
BRINKMAN & ASSOCIATES REFORESTATION LTD	31,353.31
BRUNNELL CONSTRUCTION LTD	1,382,043.23
CANADIAN LINEN AND UNIFORM	26,929.18
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 358	203,658.05
CANON CANADA INC	69,434.80
CDW CANADA INC	56,767.88
CDW SURVEY & DESIGN SERVICES LTD	34,169.87
CENTURY GROUP INC	1,792,497.28
CHEMAINUS VILLAGE SQUARE LTD	55,158.53
CHEMAINUS VALLEY HISTORICAL SOCIETY	34,683.49
CHEMAINUS BC BUSINESS IMPROVEMENT ASSOCIATION	97,854.99
CHESTERFIELD SPORTS SOCIETY - COWICHAN	52,500.00
CHEVRON CANADA LTD	146,405.75
CITY OF DUNCAN	394,681.20
CLEAN SWEEP SERVICES	42,924.00
CLEARTECH INDUSTRIES INC	41,528.24
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	147,791.67
COASTAL COMMUNITY INSURANCE SERVICES (2007)	25,459.00
COAST HYDROVAC	69,348.32
COHLMAYER ARCHITECTURE LIMITED	59,233.14
COLUMBIA FUELS	246,099.49
CORIX CONTROL SOLUTIONS LTD	28,933.39
CORIX WATER PRODUCTS LP	516,331.30
CORP OF THE DISTRICT OF NORTH COWICHAN - PETTY	111,213.90

Prepared under the Financial Information Regulation, Schedule 1, section 7, and the Financial Information Act, section 2

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Payments for Goods and Services (Continued)**

Supplier Name	Total
CORP OF THE DISTRICT OF NORTH COWICHAN	109,129.56
COTTAM ENTERPRISES LTD	33,018.37
COWICHAN VALLEY REGIONAL DISTRICT	10,946,654.60
COWICHAN BAND SUPERINTENDENT TRUST	290,168.57
COWICHAN VALLEY REGIONAL HOSPITAL DISTRICT	2,390,565.62
CUMMINS WESTERN CANADA	41,731.68
DAN'S PRE-CAST LTD	43,824.55
DAVID NIVEN GRADALL LTD	121,769.50
DELCAN CORPORATION	108,356.49
DELL CANADA INC	39,143.55
DG REGAN & ASSOCIATES LTD	27,165.56
DIAMOND K TRUCKING	47,034.76
DKI SERVICES LTD	211,764.02
D ROBINSON CONTRACTING LTD	56,000.00
DSS WELDING & FABRICATING LTD	49,519.26
DTZ VICTORIA LTD (IN TRUST)	28,875.00
DUNCAN PAVING LTD	2,021,737.15
DUNCAN CURLING CLUB	39,984.00
EB HORSMAN & SON	25,475.01
EDWARDS JANITORIAL SERVICESLTD	68,669.55
ELLISON EXCAVATING LTD	35,632.80
EMCO LIMITED	68,542.36
EQUITABLE LIFE	646,173.88
ESRI CANADA LTD	47,273.18
FORTISBC - NATURAL GAS	115,992.96
FRASER VALLEY REFRIGERATION LTD	44,941.90
GENIVAR INC	49,029.00
GOLDER ASSOCIATES LTD	41,300.22
GRAPHIC OFFICE INTERIORS LTD.	53,867.90
HAYES STEWART LITTLE & CO	45,150.00
HB HARBOUR MANAGEMENT	102,204.45
HUTCHESON PLUMBING & GAS	31,638.51
INSURANCE CORPORATION OF BRITISH COLUMBIA	46,060.85
INPROTECT SYSTEMS INC	37,621.62
ISLAND HOSE & HYDRAULIC LTD	27,687.60
ISLAND EXCAVATING LTD	27,518.97
JACKSON A W	26,918.15

Prepared under the Financial Information Regulation, Schedule 1, section 7, and the Financial Information Act, section 2



The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Payments for Goods and Services (Continued)**

<b>Supplier Name</b>	<b>Total</b>
JACOB BROS CONSTRUCTION LTD	3,488,850.36
JSK TRAFFIC CONTROL SERVICES INC	176,309.00
KERR WOOD LEIDAL	56,583.34
KINETIC CONSTRUCTION LTD	1,074,324.21
LARRY GUHL EXCAVATING	171,933.64
L J BOLLINGER LANDSCAPING	30,648.63
MADILL THE OFFICE COMPANY	32,832.43
MAPLE BAY TOWNHOMES CORP	314,641.43
MAXXAM ANALYTICS	68,881.49
MCKINSTRY HOLDINGS LTD	38,048.26
MCTAR DIV OF LAFARGE CANADA INC	28,459.20
MEDICAL SERVICES PLAN OF BC	226,338.50
MICROSOFT LICENSING GP	75,131.98
MID ISLAND CONSUMER SERVICES CO-OP	42,519.00
MINISTER OF FINANCE	4,634,649.73
MINISTER OF FINANCE - MINISTRY OF	45,871.66
MONK OFFICE	29,494.73
NCFD CHEMAINUS HALL	30,092.03
NCFD CROFTON HALL	53,517.98
OK TIRE DUNCAN	47,574.19
OWEN BIRD LAW CORP "IN TRUST"	514,957.41
PALLADIAN DEVELOPMENTS INC	1,453,570.55
PENSION CORPORATION	1,836,500.00
PLANET CLEAN (SOUTH ISLE) LTD	77,386.83
PORLIER PASS CONTRACTORS 2008	62,583.82
PRICE'S ALARM SYSTEMS LTD.	39,298.25
PRICE'S LOCKSMITHS (DUNCAN DIVISION)	26,434.93
PRIMARY ENGINEERING AND CONSTRUCTION CORPORATION	65,861.11
P&R WESTERNSTAR	208,771.70
R&B MANAGEMENT LTD	25,735.50
RECEIVER GENERAL FOR CANADA - COMMISSIONER	2,968,659.32
RECEIVER GENERAL FOR CANADA - REVENUE CANADA	3,454,815.13
LAC ROSS LAW CORPORATION IN TRUST	62,386.88
SAVE-ON-SEPTIC SERVICES LTD	147,255.73
SCHO'S LINE PAINTING LTD	74,102.52
SCOTTISH LINE PAINTING LTD	52,930.33
SHUR-POWER ELECTRIC LTD	31,866.84

Prepared under the Financial Information Regulation, Schedule 1, section 7, and the Financial Information Act, section 2

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Payments for Goods and Services (Continued)**

<b>Supplier Name</b>	<b>Total</b>
SILVIFOR RESOURCE CONSULTANTS	91,518.50
SMITH CAMERON PROCESS SOLUTIONS	83,098.40
SOUTHERN RAILWAY VANCOUVER ISLAND	84,047.03
SOUTH VANCOUVER ISLAND ASSESSMENT & REFERRAL	30,256.00
SQUARE ONE PAVING LTD	29,734.06
STAN HOLMAN BACKHOE SERVICE	91,592.06
STANTEC ARCHITECTURE LTD (SAL)	146,894.93
STONE RIDGE SAND & GRAVEL	123,355.40
STONE PACIFIC CONTRACTING LTD	127,861.35
SUPERIOR EXCAVATING LTD	218,022.88
SUSTAINABILITY SOLUTIONS GROUP	28,698.47
SWING TIME DISTRIBUTORS LTD	30,332.96
TAGZ CONTRACTING	25,395.76
TAYLOR GRANITTO	29,337.95
TELUS	72,712.18
TELUS MOBILITY	49,305.35
TEMPEST DEVELOPMENT GROUP INC	65,897.59
THURBER ENGINEERING LTD	48,131.62
TROJAN TECHNOLOGIES	347,742.08
US BANK NATIONAL ASSOCIATION VISA	456,534.91
VANCOUVER ISLAND UNIVERSITY	36,844.82
VANCOUVER ISLAND REGIONAL LIBRARY	1,177,916.00
VICTORIA REFRIGERATION LTD	30,950.55
WEST COAST EVERGREEN GARDENING INC	35,612.37
WESTERN INTEGRATED SYSTEMS LTD	245,451.36
WHOLESALE FIRE RESCUE LTD	68,571.33
WORKSAFE BC	194,343.32
YOUNG ANDERSON	101,515.86
	<hr/>
TOTAL SUPPLIERS EQUAL AND OVER \$25,000	52,787,269.59
OTHER SUPPLIERS UNDER \$ 25,000	3,606,544.45
	<hr/>
TOTAL PAID	<u><u>\$ 56,393,814.04</u></u>

Prepared under the Financial Information Regulation, Schedule 1, section 7, and the Financial Information Act, section 2

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Schedule of Guarantee and Indemnity Agreements**

Information on all financial guarantees or indemnity agreements for this organization is included in Note 14 c) to the Financial Statements.

Prepared under the Financial Information Regulation Schedule 1, section 5

**Schedule of Severance Agreements**


There were no severance agreements between the District of North Cowichan and its non-unionized employees in 2013.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6 (7)

The Corporation of the District of North Cowichan  
Statement of Financial Information  
For the year ended December 31, 2013

**Statement of Financial Approval**

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



---

Mark Frame  
Director of Finance  
May 15, 2014



---

Jon Lefebure  
Mayor  
May 15, 2014