

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, 2017***

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2017

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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, Grant Thornton LLP, 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
June 6, 2018

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Schedule of Remuneration and Expenses

Elected Officials

Name	Position	Remuneration	Expenses
Lefebure, J.	Mayor	\$ 60,919	\$ 5,210
Behnsen, J.	Councillor	22,248	5,287
Douglas, R.	Councillor	22,248	5,938
Maguire, M.	Councillor	23,491	7,491
Marsh, K.	Councillor	24,715	6,292
Siebring, A.	Councillor	22,248	4,939
Walker, T.	Councillor	<u>22,248</u>	<u>4,357</u>
Total - Elected Officials		<u>\$ 198,117</u>	<u>\$ 39,514</u>

Other Employees (Excluding those listed in Part 1 above)

Name	Remuneration	Expenses
Bell, I.	\$ 113,547	\$ 2,597
Bell, R.	114,309	3,241
Birch, J.	116,099	2,430
Blood, J.	97,250	4,763
Brown, G.	86,429	4,154
Busch, R.	78,923	70
Carter, K.	81,918	1,463
Chadburn, S.	83,847	2,415
Clark, C.	76,998	423
Conway, D.	130,388	1,451
Davies, T.	75,427	754
Dehoop, J.	83,715	408
Devana, D.	224,119	5,838
Dube, K.	79,529	580
Elzinga, C.	76,083	468
Frame, M.	138,993	1,086
Frank, D.	132,950	1,623
Gailey, N.	98,452	3,865
Gellein, D.	80,123	655
Gibb, D.	87,892	1,500
Goodman, J.	84,752	2,962
Graham, C.	121,313	2,726

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Hammerer, J.	98,561	3,412
Harris, T.	77,716	565
Hastings, R.	82,428	2,574
Hixson, S.	98,290	305
Horsman, N.	82,429	2,654
Hutton, C.	81,409	719
Iluk, D.	84,731	214
Jackman, B.	94,383	704
Killick, L.	79,223	1,930
Kilner, F.	77,875	207
Laidlaw, A.	75,000	1,755
Laliberte, L.	80,245	-
Mack, S.	138,216	4,558
Mansueti, E.	130,640	1,986
Mccartney, S.	82,418	2,040
Mckay, M.	86,553	481
Mcleod, M.	78,068	2,701
Meiner, A.	80,695	5,141
Milne, D.	110,069	564
Paddle, K.	79,100	1,972
Parker, J.	83,202	661
Pite, J.	82,891	2,195
Reitsma, C.	128,686	868
Richards, P.	89,031	601
Robinson, J.	100,943	2,304
Russel, B.	98,439	5,636
Ruttan, M.	150,778	5,196
Salvati, R.	93,195	-
Scargall, M.	75,851	868
Stewart, D.	117,087	2,870
Taylor, R.	84,570	288
Thomas, B.	106,234	3,110
Wentz, B.	78,796	1,523
Wiebe, W.	106,957	1,965
Wright, R.	75,916	756
Young, K.	<u>104,132</u>	<u>3,840</u>
Sub total	5,637,813	112,635
Employees less than \$75,000	<u>9,054,165</u>	<u>129,884</u>
Total - Employees	<u>\$ 14,691,978</u>	<u>\$ 242,519</u>

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Reconciliation

Total Remuneration - elected officials		\$ 198,117
Total Remuneration - other employees		14,691,978
Subtotal		14,890,095
Reconciling Items		2,625,087
Total per Statement of Revenue and Expenditure		17,515,182
Variance		\$ -

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2), (3), (4), (5) and (6)

Schedule of Goods and Services

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

Supplier Name	Aggregate amount paid to supplier
See attached list	\$ 50,209,059

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

	\$ 3,698,749
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Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$ 285,800
Consolidated total of contributions exceeding \$25,000	
Consolidated total of all grants and contributions exceeding \$25,000	\$ 285,800

Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 50,209,059
Consolidated total of payments of \$25,000 or less paid to suppliers	3,698,749
Consolidated total of all grants and contributions exceeding \$25,000	285,800

Total	<u>\$ 54,193,608</u>
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Prepared under the Financial Information Regulation, Schedule 1, section 7, and the Financial Information Act, section 2

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Statement of Financial Information
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Schedule of Payments for Goods and Services

Supplier Name	Total
ACCLAIM ABILITY MANAGEMENT	\$ 34,050
ACE INA INSURANCE	26,929
ACKLANDS - GRAINGER INC	25,582
ACTIVE NETWORK LTD	26,424
AGGRESIVE PUMP & SUPPLY INC	29,210
ANDREW SHERET LTD	82,394
AON REED STENHOUSE INC	334,413
ASSOCIATED FIRE & SAFETY DIVISION OF ASSOCIATED	66,414
ASSOCIATED ENGINEERING (BC) LTD	28,425
BC ASSESSMENT AUTHORITY	320,969
BC FOREST DISCOVERY CENTRE	26,000
BC HYDRO	1,477,912
BC HYDRO	28,535
1051735 BC LTD	118,672
0897109 BC LTD	205,603
BERK'S INTERTRUCK LTD	274,924
BLACK PRESS GROUP LTD	28,663
BOWERMAN EXCAVATING LTD	335,738
BOW-MEL CHRYSLER LTD	53,280
BOYCE GARY	43,000
BRADSHAW CONSTRUCTION (1995) LTD	28,780
BRENNTAG CANADA INC	121,592
CANADIAN LINEN AND UNIFORM	33,368
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 358	216,656
CAPITAL REGIONAL DISTRICT	83,801
CHEMAINUS FESTIVAL OF MURALS SOCIETY	34,034
CHEMAINUS AND DISTRICT CHAMBER OF COMMERCE	25,300
CHEMAINUS VALLEY HISTORICAL SOCIETY	26,873
CHEMAINUS BC BUSINESS IMPROVEMENT ASSOCIATION	105,708
CHESTERFIELD SPORTS SOCIETY - COWICHAN	334,422
CHEVRON CANADA LTD	121,004
CIBC WOOD GUNDY	28,010
CITY OF DUNCAN	270,109
CITY OF NANAIMO	27,370
CLEAN SWEEP SERVICES	43,904
CLEARTECH INDUSTRIES INC	71,190
COAST ENVIRONMENTAL LTD	57,329
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	148,005
COASTAL COMMUNITY INSURANCE SERVICES (2007)	27,347
COLUMBIA FUELS	186,857
COPCAN CIVIL LTD	91,331
CORIX WATER PRODUCTS LIMITED PARTNERSHIP	238,518
CORP OF THE DISTRICT OF NORTH COWICHAN - PETTY	63,654
CORP OF THE DISTRICT OF NORTH COWICHAN	73,656
COTTAM ENTERPRISES LTD	26,523

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COWICHAN VALLEY REGIONAL DISTRICT	10,684,147
COWICHAN TRAIL STEWARDSHIP SOCIETY	30,000
COWICHAN BAND SUPERINTENDENT TRUST	341,579
COWICHAN VALLEY REGIONAL HOSPITAL DISTRICT	3,134,726
COWICHAN NEIGHBOURHOOD HOUSE ASSOCIATION	29,800
CANADA SAVINGS BONDS THE BANK OF CANADA	79,266
DAVID NIVEN GRADALL LTD	93,339
DAVID STALKER EXCAVATING LTD	1,282,117
DB PERKS & ASSOCIATES LTD	26,713
DERAMORE CONSTRUCTION SERVICES INC	538,934
DKI SERVICES LTD	80,393
DUNCAN PAVING - (div of OK INDUSTRIES LTD)	1,869,269
DUNCAN CURLING CLUB	42,484
DUNCAN AUTO PARTS (div of UNSELECT PACIFIC INC)	28,548
DUNCAN COWICHAN CHAMBER OF COMMERCE	30,000
EB HORSMAN & SON	26,878
ECOFISH RESEARCH LTD	103,856
EDWARDS JANITORIAL SERVICES LTD	93,157
EQUITABLE LIFE	47,620
ESRI CANADA LTD	62,269
FORTISBC ENERGY INC	76,017
FORT GARRY FIRE TRUCKS LTD	321,671
FRONTIER POWER PROJECTS LTD	62,126
1946328 ONTARIO LIMITED	266,500
GRANT THORNTON LLP	41,475
GREAT-WEST LIFE GROUP	28,001
GUILLEVIN INTERNATIONAL CO	42,511
GW LINDBERG LAND SURVEYING INC	75,882
HASTINGS EXCAVATING	88,191
HB HARBOUR MANAGEMENT	111,142
HENDERSON RECREATION EQUIPMENT LIMITED	41,201
HEROLD ENGINEERING LIMITED	52,535
HOULE ELECTRIC LIMITED	26,020
INSURANCE CORPORATION OF BRITISH COLUMBIA	62,755
INNOV8 DIGITAL SOLUTIONS	26,343
IRWIN AIR LTD	43,609
JERRY BERRY CONSULTANTS INC	28,395
JIM PATTISON TOYOTA DUNCAN	42,727
JSK TRAFFIC CONTROL SERVICES INC	109,606
LAFARGE CANADA INC	103,692
LEGEND RECREATION SOFTWARE INC	33,294
LIVING STONES INTERLOCKING BRICK INC.	153,641
LJ BOLLINGER LANDSCAPING	36,287
MADILL THE OFFICE COMPANY	29,351
MAINROAD MAINTENANCE PRODUCTS LP	113,772
MAXXAM ANALYTICS	36,484
MELLOR EXCAVATING	71,274
MERCURY REFRIGERATION PRODUCTS & SERVICES LTD	150,107
MICROSOFT LICENSING GP	148,621

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MILLSTONE CONTRACTING LTD	47,015
MINISTER OF FINANCE	29,323
MINISTER OF FINANCE - MEDICAL SERVICES PLAN OF	214,765
MINISTER OF FINANCE - SCHOOL TAX	3,378,460
MONK OFFICE	25,679
NCFD CROFTON HALL	30,682
NCFD SOUTH END HALL	27,316
NEDCO WEST - (div of REXEL CANADA ELECTRIC	90,852
OASIS CHURCH	67,500
OK TIRE - DUNCAN TIRE (1999) LTD	62,904
ORCA HEALTH AND SAFETY CONSULTING INC	25,330
ORGANIZED CRIME AGENCY OF BC	28,596
PABLA AVTAR	32,656
PACIFICO MARINE (572263 BC Ltd)	30,951
PACIFIC AUDIO WORKS LTD	106,506
PACIFIC BLUE CROSS	570,882
PARSONS INC	595,344
PENSION CORPORATION	2,168,859
PLANET CLEAN CANADA (A BUNZL COMPANY)	99,040
PML PROFESSIONAL MECHANICAL LTD	69,306
PROGRESSIVE WASTE SOLUTIONS CANADA INC	125,797
P&R TRUCK CENTRE	65,849
RADIUS CONTRACTING INC.	84,228
RAYLEC POWER LTD.	60,928
RECEIVER GENERAL FOR CANADA	67,554
RECEIVER GENERAL FOR CANADA - COMMISSIONER	4,337,116
RECEIVER GENERAL FOR CANADA - REVENUE CANADA	3,998,482
RICOH CANADA INC	105,582
RIDGELINE MECHANICAL LTD	793,326
RKM SERVICES LTD	53,309
ROPER GREYELL LLP	25,488
ROYAL BANK OF CANADA	34,955
SAVE-ON-SEPTIC SERVICES LTD	197,204
SAYWELL CONTRACTING LTD	124,433
SCHO'S LINE PAINTING LTD	75,673
SCOTTISH LINE PAINTING LTD	75,508
SCOTIA MORTGAGE CORP	25,157
SILVIFOR RESOURCE CONSULTANTS	89,920
SOFTCHOICE CORPORATION	83,819
SOUTHERN RAILWAY VANCOUVER ISLAND	81,202
SPAANS BABCOCK INC	146,966
STAN HOLMAN BACKHOE SERVICE	46,435
STANTEC CONSULTING LTD.	54,821
STONE RIDGE SAND & GRAVEL	42,567
STONE PACIFIC CONTRACTING LTD	1,451,655
SUPER SAVE DISPOSAL INC	34,610
SYLVIS ENVIRONMENTAL SERVICES INC	57,661
TELUS	79,859
TELUS MOBILITY	56,008

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TEMPEST DEVELOPMENT GROUP INC	33,361
THINK COMMUNICATIONS INC	94,582
THURBER ENGINEERING LTD	72,657
TOMKO SPORTS SYSTEMS INC	25,853
UNITED RENTALS OF CANADA INC	47,085
UNIVERSAL SHEET METAL LTD	226,341
US BANK NATIONAL ASSOCIATION VISA	508,603
VADIM COMPUTER MANAGEMENT GROUP LTD	31,011
VANCOUVER ISLAND REGIONAL LIBRARY	1,398,292
VDA ARCHITECTURE LIMITED	60,152
WASTE CONNECTIONS OF CANADA INC	92,457
WEST COAST EVERGREEN GARDENING INC	63,214
WESTISLE HEATING & COOLING	39,568
WHOLESALE FIRE RESCUE LTD	35,115
WIERSMA MASONRY LTD	53,660
WORKSAFE BC	386,288
YOUNG ANDERSON BARRISTER & SOLICITORS	<u>47,736</u>
 Total suppliers equal and over 25,000	 50,494,859
 Other suppliers under 25,000	 <u>3,698,749</u>
 Total of printed Suppliers	 <u><u>\$ 54,193,608</u></u>

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

Schedule of Guarantee and Indemnity Agreements

Information on all financial guarantees or indemnity agreements for this organization is included in Note 13 c) of the Financial Statements.

Prepared under the Financial Information Regulation Schedule 1, section 5

Schedule of Severance Agreements

There was one severance agreement between the District of North Cowichan and its non-unionized employees in 2017.

This agreement represented 11 months of compensation.

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

The Corporation of the District of North Cowichan
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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
June 6, 2018



Jon Lefebure
Mayor
June 6, 2018