

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, 2018***

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2018

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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
General Manager, Financial and Protective Services
June 19, 2019

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Schedule of Remuneration and Expenses

Elected Officials

Name	Position	Remuneration	Expenses
Lefebure, Jon	Mayor	\$ 52,041	\$ 4,290
Siebring, Albert R.K.	Mayor	31,982	5,524
Behnsen, Joyce	Councillor	19,006	920
Douglas, Robert G	Councillor	24,393	171
Justice, Christopher	Councillor	4,671	460
Maguire, Maeve	Councillor	20,273	5,583
Manhas, Tek	Councillor	4,671	156
Marsh, Kate	Councillor	23,677	4,553
Sawrie, Rosalie	Councillor	4,671	137
Toporowski, Debra	Councillor	4,671	116
Walker, Tom	Councillor	<u>20,907</u>	<u>3,322</u>
Total - Elected Officials		<u>\$ 210,961</u>	<u>\$ 25,232</u>

Other Employees (Excluding those listed in Part 1 above)

Name	Remuneration	Expenses
Bell, Robert	\$ 117,259	\$ 1,505
Bender, Rohan	88,180	1,075
Birch, Jason	119,276	3,018
Blood, Jason	102,082	304
Brown, Gina	75,617	1,822
Busch, Randy	79,394	2,286
Byron, Timothy	82,820	911
Carter, Kris	85,818	529
Chadburn, Shaun	78,466	119
Charles, Dan	75,745	866
Conway, David	132,769	2,284
Davies, Thane	76,269	284
Dehoop, John	84,072	2,138
Dube, Karen	81,045	444
Elzinga, Chris	76,547	1,683
Frame, Mark	138,443	4,599
Frank, Darrell	116,828	1,643
Gailey, Neil	103,282	3,113

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Gibb, David	85,590	1,113
Goodman, James	90,537	5,149
Graff, Lindsay	76,417	3,457
Graham, Chris	101,390	778
Green, Robert	78,219	1,743
Hammerer, Jason	105,068	4,010
Harris, Ted	82,217	2,946
Hastings, Rachel	92,358	4,560
Hixson, Shane	119,670	854
Horsman, Natasha	108,924	2,790
Hutton, Chris	83,410	5,993
Iluk, David	89,770	1,699
Jackman, Brent	116,765	207
Janssen, William	75,179	168
Kilner, Fredrick	82,435	2,168
Killick, Lane	82,313	2,454
Knott, Tyler	76,014	408
Mansueti, Ernie	140,334	1,178
Mason, Shaun	111,548	3,694
Maylen, Ron	99,175	260
Mccartney, Scott	92,527	709
Mckay, Michael	85,124	966
Mcleod, Morgan	82,372	410
Meiner, Alyssa	87,983	2,052
Milne, J. Dan	107,616	-
Morris, Glenn	80,826	2,084
Nixon, Sarah	140,827	3,590
Paddle, Kelly	81,008	3,243
Parker, Jeff	83,423	1,599
Pite, John	86,456	330
Reitsma, R Clay	115,504	1,316
Richards, Paul	94,217	190
Richardson, Nelda	117,684	4,206
Robinson, James	96,001	320
Robertson, Karen	99,228	116
Ruttan, Mark	172,713	2,030
Salvati, Ronald	94,902	-
Scargall, Matthew	81,233	1,544
Stewart, Donald	123,644	2,821
Swabey, Edward C	189,622	7,465

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Taylor, Raymond	87,866	-
Thomas, Barbara	108,474	4,197
Wentz, Brent	78,850	1,748
Wiebe, Walter	109,479	1,598
Young, Kyle	94,721	2,091
Zunti, Hugh	<u>75,243</u>	<u>74</u>
Sub total	6,278,790	118,947
Employees less than \$75,000	<u>9,262,983</u>	<u>118,526</u>
Total - Employees	<u>\$ 15,541,773</u>	<u>\$ 237,473</u>

Reconciliation

Total Remuneration - elected officials		\$ 210,961
Total Remuneration - other employees		15,541,773
Subtotal		15,752,734
Reconciling Items		2,782,327
Total per Statement of Revenue and Expenditure		18,535,061
Variance		\$ -

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

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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	\$ 52,003,664

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

	\$ 3,800,718
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Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$ 109,800
Consolidated total of contributions exceeding \$25,000	
Consolidated total of all grants and contributions exceeding \$25,000	\$ 109,800

Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 52,003,664
Consolidated total of payments of \$25,000 or less paid to suppliers	3,800,718
Consolidated total of all grants and contributions exceeding \$25,000	109,800

Total	<u>\$ 55,914,182</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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Schedule of Payments for Goods and Services

Supplier Name	Total
2025611 Alberta Ltd	84,855
Ace Ina Insurance	31,960
Acti-Zyme Products Ltd	99,835
Active Network Ltd	76,509
Andrew Sheret Ltd	90,092
Aon Reed Stenhouse Inc	327,756
Associated Fire & Safety Division of Associated	47,990
Astrographic Industries Ltd	38,940
Avi Friedman Consultants Inc	55,017
Avi-Spl Canada Ltd	32,256
Barefoot Planning Ltd	117,700
BC Assessment Authority	332,435
BC Hydro	1,502,929
0897109 BC Ltd	204,135
1112264 BC Ltd	244,260
Berk'S Intertruck Ltd	45,179
Black Press Group Ltd	35,586
Bradshaw Construction (1995) Ltd	27,603
Brenntag Canada Inc	68,693
C3 Mainline Inspections Inc	93,903
Calloway Reit (Cowichan) Inc	60,995
Canadian Linen And Uniform	32,247
Canadian Union of Public Employees Local 358	229,041
Canwest Mechanical Inc	42,473
Capital City Tank Service	73,146
Caro Analytical Services	32,391
Chemainus Valley Historical Society	61,139
Chemainus Business Improvement Association	123,139
Chesterfield Sports Society - Cowichan	161,490
City of Duncan	266,345
Clean Sweep Services	44,654
Cleartech Industries Inc	157,296
Closson Contracting Ltd	25,029
Coast Environmental Ltd	57,775
Coastal Animal Control Services of BC Ltd	148,594
Coastal Community Insurance Services (2007)	29,918
Columbia Fuels	224,015
Commercial Truck Equipment Co.	26,828
Copcan Civil Ltd	390,730
Coral Canada Wide Ltd	90,228
Corix Control Solutions LP	25,235
Corix Water Products Limited Partnership	249,493
Corp of The District of North Cowichan – Petty Cash	52,072
Corp of The District of North Cowichan	76,329

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Cowichan Valley Regional District	10,914,670
Cowichan Tribes	275,563
Cowichan Trail Stewardship Society	29,025
Cowichan Band Superintendent Trust	451,213
Cowichan Valley Regional Hospital District	3,396,879
Cullen Diesel Power Ltd	48,864
Cunningham Lindsey Canada "In Trust"	34,976
Cutting Edge Enterprises Ltd	37,025
Dan's Pre-Cast Ltd	38,035
David Niven Gradall Ltd	69,556
David Stalker Excavating Ltd	439,768
Donnay Development Ltd	237,482
Drivers Industrial Installations Ltd	33,411
Dss Welding & Fabricating Ltd	39,512
Duncan Paving - (Div of OK Industries Ltd)	1,751,339
Duncan Curling Club	39,984
Duncan Chrysler Dodge Jeep Ram Ltd	44,710
EB Horsman & Son	27,753
Ecofish Research Ltd	146,374
Edwards Janitorial Services Ltd	94,861
Ellison Excavating Ltd	35,126
Emco Limited	71,329
Equitable Life	566,836
Esri Canada Ltd	110,230
Evans Redi-Mix Ltd	25,034
Fortisbc Energy Inc	50,403
Fort Garry Fire Trucks Ltd	365,585
G3 Consulting Ltd	194,224
Glenn Fields Cowichan Development Corp	79,281
Grant Thornton LLP	58,800
Grande Developments Ltd	288,131
Gregg Distributors Co Ltd	39,872
Guillevin International Co	44,805
H.A.L.T. Holdings Ltd DBA National Car Truck Sales	50,396
Hastings Excavating	58,675
Hazelwood Construction Services Inc	845,593
HB Harbour Management	112,105
Herold Engineering Limited	29,005
Insurance Corporation of British Columbia	68,916
Innov8 Digital Solutions	29,617
Innova Strategy Group	31,994
Jim Pattison Toyota Duncan	100,581
John Southward Glazier Walton & Margetts LLP	367,075
JSK Traffic Control Services Inc	290,917
Keystone Creek Properties Ltd	35,585
KTI Limited	30,150
Lafarge Canada Inc	48,324

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Lakeshaw Holdings Ltd	144,632
Living Stones Interlocking Brick Inc.	35,776
LJ Bollinger Landscaping	25,819
Madill the Office Company	42,998
Madrone Environmental Services	37,108
Mainroad Maintenance Products LP	53,826
Maple Ridge Chrysler	196,309
Mcelhanney Associates Land Surveying Ltd	54,533
Mercury Refrigeration Products & Services Ltd	35,254
Microsoft Licensing GP	86,464
Milestone Equipment Contracting Inc	170,685
Millstone Contracting Ltd	31,110
Minister of Finance - Medical Services Plan of BC	111,431
Minister of Finance - School Tax	3,324,385
Monk Office	37,827
NCFD Chemainus Hall	29,105
NCFD Crofton Hall	40,435
North Island Pumps	68,153
Oak Creek Golf & Turf Inc	41,548
OK Tire - Duncan Tire (1999) Ltd	43,459
Pabla Avtar	34,000
Parkland Refinishing (BC) Ltd	169,131
Parsons Inc	398,647
Pension Corporation	2,245,293
Perfect Mind Inc	88,540
Planet Clean Canada (A Bunzl Company)	81,053
Pontious Contracting Ltd	43,863
Price'S Alarm Systems Ltd.	30,049
Primary Engineering And Construction	63,993
Process Four	30,975
P&R Truck Centre	64,497
Pure Technologies Ltd	47,250
Receiver General for Canada	56,355
Receiver General for Canada - Commissioner	4,447,271
Receiver General for Canada - Revenue Canada	4,134,829
Ricoh Canada Inc	31,557
Ridgeline Mechanical Ltd	35,374
Rollins Machinery Ltd	311,686
Roper Greyell Llp	43,730
Royal Bank of Canada	79,534
Rolutions Corporation	25,563
Save-On-Septic Services Ltd	300,816
Scho's Line Painting Ltd	145,497
Scottish Line Painting Ltd	82,546
Sealtec Industries Ltd	57,974
Sherine Industries Ltd	37,682
Shur-Power Electric Ltd	26,838

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Silvifor Resource Consultants	78,134
Softchoice Corporation	65,244
Somenos Marsh Wildlife Society	57,684
Southern Railway Vancouver Island	52,468
Square One Paving Ltd	48,555
Stantec Consulting Ltd.	88,422
Stone Ridge Sand & Gravel	53,345
Stone Pacific Contracting Ltd	1,086,565
Super Save Disposal Inc	39,036
Superior Excavating Ltd	88,337
Sylvis Environmental Services Inc	29,763
Telus	81,759
Telus Mobility	53,458
Tempest Development Group Inc	82,707
Top Line Roofing Ltd	143,954
Urban Systems Ltd	27,300
US Bank National Association Visa	461,335
Vadim Computer Management Group Ltd	29,965
Valley Traffic Systems Inc	26,139
Vancouver Island Regional Library	1,425,076
Vimar Equipment	180,032
Waste Connections of Canada Inc	198,678
West Coast Evergreen Gardening Inc	66,964
Westurban Developments Ltd	502,407
Western Watershed Designs Inc	47,738
Western Water Associates Ltd	46,845
Wholesale Fire Rescue Ltd	75,774
Worksafe BC	538,677
Young Anderson Barrister & Solicitors	<u>184,077</u>
 Total suppliers exceeding 25,000	 52,003,664
 BC Forest Discovery Centre	 25,000
Chemainus And District Chamber of Commerce	25,000
Duncan Cowichan Chamber of Commerce	30,000
Cowichan Neighbourhood House Association	<u>29,800</u>
 Total grants exceeding 25,000	 109,800
 Other suppliers under 25,000	 <u>3,800,718</u>
 Total of printed suppliers	 <u>\$ 55,914,182</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 were two severance agreements between the District of North Cowichan and its non-unionized employees in 2018.

These agreements represented between 5 and 24 months of compensation.

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

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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
General Manager, Financial and Protective Services
June 19, 2019



Albert R.K. Siebring
Mayor
June 19, 2019