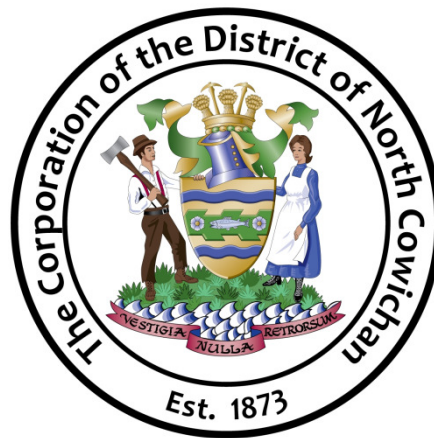


The Corporation of the District of North Cowichan

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



***Statement of Financial Information
for the year ended, December 31, 2019***

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

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Management Report

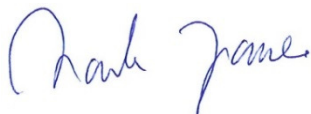
The financial statements contained in this Statement of Financial Information under the Financial Information Act has been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility. Management 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 3, 2020

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

Schedule of Remuneration and Expenses

Elected Officials

| Name | Position | Remuneration | Expenses |
|---------------------------|------------|-------------------|------------------|
| Siebring, Albert R.K. | Mayor | \$ 79,956 | \$ 11,336 |
| Douglas, Robert G | Councillor | 30,990 | 4,314 |
| Justice, Christopher | Councillor | 28,784 | 6,461 |
| Manhas, Tek | Councillor | 28,784 | 7,729 |
| Marsh, Kate | Councillor | 30,990 | 7,029 |
| Sawrie, Rosalie | Councillor | 28,784 | 7,303 |
| Toporowski, Debra | Councillor | <u>28,784</u> | <u>11,120</u> |
| Total - Elected Officials | | <u>\$ 257,072</u> | <u>\$ 55,292</u> |

Other Employees (Excluding those listed in Part 1 above)

| Name | Remuneration | Expenses |
|-------------------|--------------|----------|
| Bell, Robert | \$ 123,509 | \$ 152 |
| Bender, Rohan | 101,561 | 2,764 |
| Bertrand, Leah | 75,392 | 2,866 |
| Birch, Jason | 133,111 | 303 |
| Blood, Jason | 109,170 | 2,027 |
| Bossons, Marla | 75,206 | 7,080 |
| Bosomworth, Mairi | 81,331 | 179 |
| Brown, Gina | 76,219 | 260 |
| Busch, Randy | 84,315 | 1,747 |
| Byron, Timothy | 80,581 | 756 |
| Carter, Kris | 89,640 | 3,325 |
| Chadburn, Shaun | 79,871 | 444 |
| Charles, Dan | 77,986 | - |
| Conway, David | 139,425 | 4,024 |
| Conway, Robert | 130,481 | 1,032 |
| Davies, Thane | 77,521 | 441 |
| Dehoop, John | 86,223 | 1,711 |
| Doiron, Jacob | 76,595 | 38 |
| Drakeley, Martin | 87,539 | 4,696 |
| Dube, Karen | 85,416 | 1,906 |
| Elzinga, Chris | 81,281 | 4,783 |
| Frame, Mark | 183,935 | 4,075 |
| Frank, Darrell | 81,634 | - |
| Gailey, Neil | 117,184 | 2,124 |

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

| | | |
|-------------------|---------|-------|
| Goodman, James | 97,954 | 4,720 |
| Graff, Lindsay | 76,905 | 2,693 |
| Green, Robert | 82,517 | 227 |
| Hammerer, Jason | 105,434 | 189 |
| Harris, Ted | 88,696 | 252 |
| Hastings, Rachel | 86,234 | 1,998 |
| Hixson, Shane | 116,166 | 2,014 |
| Horsman, Natasha | 105,617 | 2,301 |
| Hutton, Chris | 86,219 | 5,961 |
| Iluk, David | 90,400 | 129 |
| Jackman, Brent | 114,417 | 343 |
| Janssen, William | 88,759 | 600 |
| Kilner, Fredrick | 81,452 | 1,952 |
| Killick, Lane | 90,028 | 2,332 |
| Knott, Randy | 79,099 | 898 |
| Knott, Heather | 75,503 | - |
| Knott, Tyler | 77,592 | 381 |
| Laliberte, Lynn | 82,509 | 719 |
| Laycock, Marla | 101,561 | 3,596 |
| Mansueti, Ernie | 182,597 | 4,647 |
| Mason, Shaun | 125,680 | 1,648 |
| Mccartney, Scott | 81,925 | 751 |
| Mccooley, Maaike | 78,661 | 1,536 |
| Mckay, Michael | 87,810 | 2,789 |
| Mcleod, Morgan | 82,670 | 1,167 |
| Meiner, Alyssa | 81,766 | 3,857 |
| Milne, J. Dan | 116,680 | - |
| Morris, Glenn | 85,594 | 1,127 |
| Munro, Richard W | 82,727 | 2,918 |
| Neumann, Donald | 76,089 | 238 |
| Nielsen, Bent | 76,089 | 76 |
| Nixon, Sarah | 157,897 | 6,958 |
| Paddle, Kelly | 83,619 | 3,141 |
| Parker, Jeff | 90,133 | 848 |
| Pite, John | 115,884 | 682 |
| Reitsma, R Clay | 117,798 | 933 |
| Richards, Paul | 122,885 | 1,636 |
| Richardson, Nelda | 116,401 | 1,578 |
| Robinson, James | 99,785 | 1,360 |
| Robertson, Karen | 109,806 | 2,326 |
| Salvati, Ronald | 75,887 | 137 |

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

| | | |
|------------------------------|---------------|------------|
| Sanesh, Rebecca | 75,639 | - |
| Scargall, Mathew | 82,055 | 1,329 |
| Stewart, Donald | 133,356 | 3,145 |
| Swabey, Edward C | 195,949 | 9,870 |
| Thomas, Barbara | 88,396 | 218 |
| VonSchilling,Caroline | 86,973 | 868 |
| Wentz, Brent | 80,244 | 367 |
| Wiebe, Walter | 114,391 | 1,294 |
| Wright, Robert | 79,598 | 100 |
| ZapataLopez,Esmeralda | 77,548 | - |
| Zavarelli, Mario | 80,490 | 334 |
| Zunti, Hugh | 80,743 | 419 |
| Sub total | 7,485,953 | 136,335 |
| Employees less than \$75,000 | 8,970,511 | 123,766 |
| Total - Employees | \$ 16,456,464 | \$ 260,101 |

Reconciliation

| | | |
|--|--|------------|
| Total Remuneration - elected officials | | \$ 257,072 |
| Total Remuneration - other employees | | 16,456,464 |
| Subtotal | | 16,713,536 |
| Reconciling Items | | 2,637,390 |
| Total per Statement of Revenue and Expenditure | | 19,350,926 |
| Variance | | \$ - |

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

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

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 | \$ 51,779,083 |

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

| | |
|--|--------------|
| | \$ 4,230,502 |
|--|--------------|

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 | \$ 51,779,083 |
| Consolidated total of payments of \$25,000 or less paid to suppliers | 4,230,502 |
| Consolidated total of all grants and contributions exceeding \$25,000 | 109,800 |

| | | |
|-------|----|------------|
| Total | \$ | 56,119,385 |
|-------|----|------------|

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, 2019

Schedule of Payments for Goods and Services

| Supplier Name | Total |
|---|--------------|
| 3Green Tree Ecosystem Services Ltd | \$ 27,153 |
| Ace Ina Insurance | 35,245 |
| Acti-Zyme Products Ltd | 120,052 |
| Andrew Sheret Ltd | 59,461 |
| Aon Reed Stenhouse Inc | 375,815 |
| Associated Fire & Safety Division of Associated | 56,046 |
| BC Assessment Authority | 345,436 |
| BC Hydro | 1,553,474 |
| 341234 BC LTD (Dba MICROSERVE) | 60,951 |
| 0897109 BC Ltd | 50,423 |
| Beaver Electrical Machinery Ltd | 72,399 |
| Best Western Cowichan Valley Inn | 113,250 |
| Black Press Group Ltd | 26,465 |
| BMO Corporate Card Payments | 347,167 |
| Brenntag Canada Inc | 76,852 |
| C3 Mainline Inspections Inc | 108,016 |
| Canadian Linen And Uniform | 33,208 |
| Canadian Tree Services | 35,170 |
| Canadian Union of Public Employees Local 358 | 233,434 |
| Cansel Survey Equipment Inc | 50,796 |
| Caro Analytical Services | 29,686 |
| Cdw Canada Inc | 39,811 |
| Charter Telecom Inc | 189,705 |
| Chemainus Business Improvement Association | 123,848 |
| Chesterfield Sports Society - Cowichan | 164,640 |
| City of Duncan | 215,346 |
| Clean Sweep Services | 45,046 |
| Cleartech Industries Inc | 189,662 |
| Coast Environmental Ltd | 78,669 |
| Coastal Animal Control Services of BC Ltd | 151,483 |
| Coastal Community Insurance Services (2007) | 35,638 |
| Columbia Fuels | 212,760 |
| Copcan Civil Ltd | 419,751 |
| Coral Canada Wide Ltd | 37,832 |
| Corix Water Products Limited Partnership | 47,382 |
| Corp of The District of North Cowichan - Petty | 86,124 |
| Corp of The District of North Cowichan | 53,407 |
| Cottam Enterprises Ltd | 25,200 |
| Cowichan Valley Regional District | 11,249,105 |
| Cowichan Trail Stewardship Society | 63,387 |
| Cowichan Band Superintendent Trust | 399,158 |
| Cowichan Valley Regional Hospital District | 3,706,041 |
| Cunningham & Rivard Appraisals (Nanaimo) Ltd | 33,469 |
| Cutting Edge Enterprises Ltd | 107,983 |

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

| | |
|--|-----------|
| Dams Ford Lincoln Sales Ltd | 74,369 |
| David Niven Gradall Ltd | 39,447 |
| David Stalker Excavating Ltd | 73,715 |
| DFS Motors Ltd (Dba Island Ford) | 95,761 |
| Duncan Paving - (Div of OK Industries Ltd) | 1,658,978 |
| Duncan Curling Club | 39,984 |
| Eb Horsman & Son | 28,686 |
| Ecofish Research Ltd | 58,945 |
| Edwards Janitorial ServicesLtd | 96,977 |
| Ellison Excavating Ltd | 38,163 |
| Emco Limited | 78,787 |
| Equitable Life | 746,492 |
| Esri Canada Ltd | 60,835 |
| Fiera Properties Core Fund GP Inc | 182,145 |
| Fortisbc Energy Inc | 109,639 |
| Fraser Valley Refrigeration Ltd | 508,993 |
| G3 Consulting Ltd | 164,604 |
| Grant Thornton LLP | 26,224 |
| Grande Developments Ltd | 45,000 |
| Graphic Office Interiors Ltd. | 34,989 |
| Green Roots Play Equipment Inc | 33,125 |
| Gregg Distributors Co Ltd | 50,965 |
| Guillevin International Co | 98,078 |
| Hastings Excavating Ltd | 115,960 |
| Hazelwood Construction Services Inc | 148,741 |
| Hb Harbour Management | 112,702 |
| Insurance Corporation Of British Columbia | 65,062 |
| Iconix Waterworks | 127,764 |
| Innov8 Digital Solutions | 37,494 |
| International Flood Control Corp | 29,959 |
| Integrated Operations Group Inc | 67,480 |
| Island Chevrolet Buick GMC | 125,530 |
| IWC Excavation Ltd | 635,907 |
| John Southward Glazier Walton & Margetts LLP | 154,000 |
| John Sawyers Wood Shed | 34,447 |
| JSK Traffic Control Services Inc | 279,123 |
| Judith Cullington & Associates | 25,308 |
| KTI Limited | 50,867 |
| Lafarge Canada Inc | 101,743 |
| Libra Tree Service Ltd | 33,175 |
| LMNTS Project Services Inc | 42,210 |
| Madill The Office Company | 41,430 |
| Madrone Environmental Services | 78,991 |
| Mainroad Maintenance Products LP | 39,924 |
| McElhanney Associates Land Surveying Ltd | 54,224 |
| Mega Tech | 53,278 |
| Mellor Excavating | 34,435 |

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

| | |
|--|-----------|
| Microsoft Licensing GP | 96,182 |
| Milestone Equipment Contracting Inc | 322,419 |
| Millstone Contracting Ltd | 41,669 |
| Millennia Research Ltd | 153,446 |
| Minister Of Finance - Medical Services Plan of | 337,716 |
| Minister Of Finance - School Tax | 3,428,031 |
| MNP LLP | 50,873 |
| Monk Office | 33,544 |
| NCFD Chemainus Hall | 26,034 |
| NCFD Crofton Hall | 43,659 |
| NCFD Maple Bay Hall | 40,069 |
| NCFD South End Hall | 31,068 |
| New Path Advisory Group Inc | 38,228 |
| OK Tire - Duncan Tire (1999) Ltd | 48,009 |
| Orca Health And Safety Consulting Inc | 26,067 |
| Pacific Industrial & Marine Installations Ltd | 35,979 |
| Parkland Refinishing (BC) Ltd | 152,382 |
| Parsons Inc | 95,134 |
| Pension Corporation | 2,399,415 |
| Planet Clean Canada (A Bunzl Company) | 96,513 |
| Pontious Contracting Ltd | 90,230 |
| P&R Truck Centre | 93,766 |
| Questica Inc | 25,725 |
| Radius Contracting Inc. | 199,915 |
| Receiver General for Canada - Commissioner | 4,515,402 |
| Receiver General for Canada - Revenue Canada | 4,381,990 |
| Ricoh Canada Inc | 114,203 |
| Royal Bank - Duncan Branch | 34,626 |
| Royal Bank of Canada | 29,614 |
| Royal Bank of Canada | 76,204 |
| Save-On-Septic Services Ltd | 315,030 |
| Scho's Line Painting Ltd | 82,697 |
| Scottish Line Painting Ltd | 109,916 |
| Sherine Industries Ltd | 31,981 |
| Shur-Power Electric Ltd | 67,907 |
| Softchoice Corporation | 28,156 |
| Sound Solutions Inc | 63,105 |
| Southern Railway Vancouver Island | 57,487 |
| South Vancouver Island Assessment & Referral | 25,836 |
| Stan Holman Backhoe Service | 33,019 |
| Stantec Consulting Ltd. | 43,693 |
| Stone Ridge Sand & Gravel | 27,538 |
| Stone Pacific Contracting Ltd | 187,973 |
| Super Save Disposal Inc | 44,235 |
| Sustainability Solutions Group | 31,763 |
| Sylvis Environmental Services Inc | 37,453 |
| Tagz Fencing Inc | 40,175 |

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2019

| | |
|--|--------------------------|
| Telus | 86,171 |
| Telus Mobility | 67,440 |
| Tempest Development Group Inc | 79,708 |
| Think Communications Inc | 34,695 |
| Timberline Reforestation Ltd | 42,671 |
| Tomko Sports Systems Inc | 29,743 |
| Total Power Limited | 148,812 |
| Trent Radcliffe Construction | 101,043 |
| Urban Systems Ltd | 190,841 |
| Us Bank National Association Visa | 275,037 |
| Vadim Computer Management Group Ltd | 30,725 |
| Valley Carpet One | 37,600 |
| Vancouver Island Regional Library | 1,485,124 |
| VDA Architecture Limited | 109,528 |
| Victoria Mobile Radio Ltd | 65,208 |
| Vimar Equipment | 324,557 |
| Waste Connections of Canada Inc | 330,469 |
| West Coast Evergreen Gardening Inc | 67,562 |
| Western Noise Control (2015) Ltd | 37,305 |
| Westurban Developments Ltd | 508,081 |
| Wholesale Fire Rescue Ltd | 92,691 |
| Wiersma Masonry Ltd | 31,752 |
| Worksafe BC | 401,987 |
| Wsanec Leadership Council | 57,356 |
| Wyvern Capital Inc | 60,021 |
| Young Anderson Barrister & Solicitors | 301,001 |
| Young Anderson Barrister & Solicitors "In Trust" | <u>175,278</u> |
| Total suppliers exceeding 25,000 | 51,779,083 |
| BC Forest Discovery Centre | 25,000 |
| Chemainus and District Chamber of Commerce | 25,000 |
| Cowichan Neighbourhood House Association | 29,800 |
| Duncan Cowichan Chamber of Commerce | <u>30,000</u> |
| Total grants exceeding 25,000 | 109,800 |
| Other suppliers under 25,000 | <u>4,230,502</u> |
| Total of printed suppliers | <u>\$ 56,119,385</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, 2019

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 2019.

These agreements represented between 2 and 3 months of compensation.

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, 2019

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 3, 2020



Albert R.K. Siebring
Mayor
June 3, 2020