



***Statement of Financial Information
for the year ended December 31, 2025***

The Corporation of the District of North Cowichan

7030 Trans Canada Highway

North Cowichan, B.C. V9L 6A1

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2025

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MANAGEMENT REPORT

The financial statements contained in this Statement of Financial Information under the Financial Information Act have 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, KPMG 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 present fairly.

On behalf of The Corporation of the District of North Cowichan

Teri Vetter, CPA, CGA
Director, Financial Services
June 17, 2026

Prepared pursuant to Financial Information Regulation Schedule 1, section 9

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SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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SCHEDULE OF SEVERANCE AGREEMENTS

There were zero (0) severance agreements under which payment commenced between the District of North Cowichan and its non-unionized employees during fiscal year 2025.

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SCHEDULE OF REMUNERATION AND EXPENSES

| Elected Official | Position | | Remuneration | Benefits | Expenses |
|--------------------------------|-----------------|-----------|---------------------|------------------|------------------|
| Caljouw, M | Councillor | \$ | 34,748 | \$ 4,283 | \$ 9,188 |
| Douglas, R | Mayor | | 97,664 | 4,283 | \$ 7,670 |
| Findlay, B | Councillor | | 34,748 | 4,283 | \$ 8,679 |
| Hogg, B | Councillor | | 23,137 | 3,062 | \$ 5,277 |
| Istace, C | Councillor | | 40,074 | 4,283 | \$ 3,632 |
| Justice, C | Councillor | | 36,361 | 4,283 | \$ 7,800 |
| Manhas, T | Councillor | | 35,944 | 4,283 | \$ 11,590 |
| Total Elected Officials | | \$ | 302,675 | \$ 28,762 | \$ 53,837 |

The Corporation of the District of North Cowichan
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EMPLOYEE REMUNERATION AND EXPENSES

| Employee | Position | | Remuneration | Expenses |
|------------------|---|----|---------------------|-----------------|
| Aldcroft, J | Climate Change Specialist | \$ | 100,690 | \$ 540 |
| Baker, F | Administrative Assistant 2 - Planning | | 91,647 | \$ 1,425 |
| Barber, T | Utility Worker | | 104,771 | \$ 2,096 |
| Beatty, V | Waste Water Treatment Facility Operator | | 100,955 | \$ 2,417 |
| Bellagente, T | Human Resources Advisor | | 108,054 | \$ 648 |
| Bertrand-Kidd, L | Aquatic Coordinator | | 97,401 | \$ 50 |
| Boyden, K | Recreation Coordinator | | 119,270 | \$ 275 |
| Brennan, T | Executive Coordinator | | 101,873 | \$ 2,856 |
| Brown, G | Human Resources & Benefits Coordinator | | 94,935 | \$ 175 |
| Burnside, G | Aquatic Maintenance Worker | | 76,173 | \$ 162 |
| Cao, H | Engineering Technologist-Construction Coordinator | | 102,770 | \$ 550 |
| Carter, K | Electrician | | 95,957 | \$ - |
| Cator, S | Director, Operations | | 155,640 | \$ - |
| Charlton, C | Planning Technician | | 84,539 | \$ - |
| Chadburn, S | Environmental Programs Coordinator | | 97,370 | \$ 1,504 |
| Clark, C | RCMP Guard | | 85,474 | \$ 120 |
| Clark, L | Payroll Coordinator | | 99,834 | \$ 1,031 |
| Clarot, T | Mechanic | | 89,821 | \$ 1,102 |
| Convery, C | Parks Employee 2 | | 78,043 | \$ 449 |
| Conway, D | Director, Subdivision & Environmental Services | | 165,653 | \$ 1,319 |
| Convery, K | Information Management Coordinator | | 81,963 | \$ 2,767 |
| Cooper, B | Recreation Programmer Aquatics | | 86,098 | \$ 1,117 |
| Cooke, R | Manager, Development and Subdivision | | 123,783 | \$ 707 |
| Corsan, B | General Manager, Corporate Services and Community Relations | | 186,198 | \$ 8,032 |

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EMPLOYEE REMUNERATION AND EXPENSES

| Employee | Position | Remuneration | Expenses |
|-----------------|---|---------------------|-----------------|
| Cousins, G | Chief Maintenance Ice Maker | 93,595 | \$ - |
| Craig, J | Building and Plumbing Inspector | 101,879 | \$ 3,485 |
| Dehoop, J | Manager, Infrastructure | 124,135 | \$ 1,022 |
| DeJong, J | Deputy Fire Chief, Prevention | 124,492 | \$ 4,005 |
| Deroy, B | Equipment Operator 1B - Grader/Backhoe | 82,578 | \$ 316 |
| Derouin, C | Chief Building Inspector | 119,225 | \$ 707 |
| Desrochers, B | RCMP IT/LAN Administrator | 94,767 | \$ 282 |
| Doiron, J | Carpenter | 90,056 | \$ - |
| Drysdale, D | Truck Driver/Loader Operator Class 1 Air | 77,553 | \$ 374 |
| Dube, K | Instrumentation and Control Technician | 100,202 | \$ 1,787 |
| Dunaway, S | Assistant Manager, Administrative Services | 107,098 | \$ 65 |
| Eckert, W | Mechanic | 90,695 | \$ 335 |
| Elley, D | Supervisor, Bylaw Compliance | 96,723 | \$ 1,398 |
| Elzinga, C | Utility Worker | 101,927 | \$ 3,195 |
| Elzinga, B | Operations Inventory Clerk 1 | 76,487 | \$ 280 |
| Elzinga, C | Labourer | 76,388 | \$ 381 |
| Farkas, G | General Manager, Planning, Development, Community Service | 217,374 | \$ 242 |
| Finch, C | Health, Safety and Disability Management Advisor | 102,796 | \$ 1,737 |
| Fitzgerald, A | Assistant Manager, Client Services | 100,876 | \$ - |
| Floden, B | Manager, Communications and Public Engagement | 139,557 | \$ 3,298 |
| Francis, S | Bylaw Compliance Officer | 85,192 | \$ 1,338 |
| French, R | Fire Chief | 180,011 | \$ 444 |
| Gailey, N | Supervisor, Utilities | 137,385 | \$ 2,816 |
| Gemmell, V | Administrative Assistant | 83,130 | \$ 675 |
| Gerard, D | Detachment Clerk 2 | 78,099 | \$ - |
| Gibson, T | RCMP IT/LAN Administrator | 94,676 | \$ 114 |
| Golob, P | Manager, Development Planning | 136,402 | \$ 1,358 |
| Goodman, J | Manager, Revenue Services | 135,448 | \$ - |
| Graff, L | Engineering Technologist | 87,163 | \$ - |
| Green, R | Supervisor, Parks and Community Services | 120,769 | \$ 171 |
| Greene, C | Engineering Technologist | 87,576 | \$ 1,412 |
| Hainrich, A | Deputy Corporate Officer | 111,295 | \$ 1,611 |
| Hammerer, J | Manager of Technical and Client Services | 167,472 | \$ 1,355 |
| Harrison, J | Truck Driver/Loader Operator | 78,094 | \$ 200 |
| Hasan, M | Senior Manager, Eng (Transportation) | 140,039 | \$ 2,661 |
| Herzig, M | Director, IT and Business Solutions | 155,063 | \$ 11,541 |
| Hixson, S | Supervisor, Electrical | 152,727 | \$ 229 |
| Horn, J | Director, Social Planning & Protect Services | 159,763 | \$ - |
| Hovey, C | Project Planner | 106,822 | \$ 1,069 |
| Isaachsen, T | Communications & Engagement Coordinator | 76,211 | \$ 681 |
| Jacobs, P | Crime Analyst - RCMP | 98,206 | \$ 4,305 |

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EMPLOYEE REMUNERATION AND EXPENSES

| Employee | Position | Remuneration | Expenses |
|-----------------|---|---------------------|-----------------|
| Janssen, W | Supervisor, Roads and Drainage | 112,348 | \$ 465 |
| Jancowski, C | Deputy Fire Chief, Operations | 128,572 | \$ 1,736 |
| Jesse, N | Manager, Recreation | 122,957 | \$ 183 |
| Judson, J | Pipelayer | 84,202 | \$ 596 |
| Kinrade, L | Engineering Technologist-Construction Surveyor | 87,926 | \$ 2,383 |
| Kloosterman, R | Parks Employee | 82,054 | \$ 1,867 |
| Knott, R | Parks Employee 2 | 79,992 | \$ 546 |
| Knott, H | RCMP Guard | 75,375 | \$ - |
| Knott, T | Supervisor, Mechanical Services | 114,406 | \$ 459 |
| Kongus, D | Information Clerk 2 | 77,920 | \$ - |
| Konjolka, J | Manager, Buildings | 140,479 | \$ 125 |
| Kuhne, C | Engineering Technologist | 87,163 | \$ 2,818 |
| Laliberte, L | Forestry Technologist | 102,081 | \$ 137 |
| Laycock, M | Director, People and Culture | 155,063 | \$ 6,490 |
| Lenz, C | Detachment Clerk 2 | 84,589 | \$ 602 |
| Leonard, A | Equipment Operator 2 | 86,104 | \$ 296 |
| Lodge, K | Refuse Packer Operator | 76,977 | \$ 280 |
| MacGregor, J | Maintenance / Icemaker | 77,770 | \$ 295 |
| MacGregor, A | Administrative Assistant 2 - Operations | 77,503 | \$ - |
| Maple, J | Assistant Manager, IT and Business Solutions | 108,204 | \$ - |
| Mason, S | Director, Parks and Recreation | 145,279 | \$ 3,614 |
| Mayea, S | Manager, Legislative Services | 142,561 | \$ 3,136 |
| Mayenburg, E | Engineering Technologist- Subdivision/Environment | 79,863 | \$ 858 |
| McCartney, S | Utility Worker | 115,142 | \$ 939 |
| McDevitt, S | Refuse Packer Operator | 78,117 | \$ - |
| McKay, M | Utility Worker | 114,655 | \$ 374 |
| McLaren, T | Recreation Coordinator | 82,573 | \$ - |
| Meiner, A | Information Management Officer | 94,329 | \$ 4,115 |
| Melville, T | RCMP Guard | 85,534 | \$ - |
| Merrick, D | Business Solutions Analyst | 90,123 | \$ 50 |
| Meville, D | Waste Water Treatment Facility Operator | 98,299 | \$ 3,121 |
| Miller, J | Senior Manager, Engineering (Utilities) | 140,132 | \$ 4,502 |
| Miller, M | Manager, Asset Management | 120,178 | \$ 3,373 |
| Morrison, K | Business Solutions Specialist | 84,607 | \$ - |
| Munro, R | Utility Worker | 103,892 | \$ 945 |
| Nelson, J | Maintenance / Icemaker | 76,922 | \$ 252 |
| Neumann, D | Senior Business Solutions Analyst | 100,556 | \$ - |
| Nielsen, B | Business Solutions Analyst | 90,202 | \$ 250 |
| Norton, S | Maintenance / Icemaker | 77,162 | \$ - |
| Olaussen, R | Roads Worker-Signs and Markings | 80,624 | \$ 2,234 |
| Oldenburg, M | Business Solutions Analyst | 90,392 | \$ - |

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EMPLOYEE REMUNERATION AND EXPENSES

| Employee | Position | Remuneration | Expenses |
|------------------|--|---------------------|-----------------|
| Osborne, C | Manager, Planning | 140,741 | \$ 3,366 |
| Paddle, K | Utility Worker | 148,148 | \$ 637 |
| Paddle, M | Labourer | 75,246 | \$ 216 |
| Parker, J | Utility Worker | 99,801 | \$ 1,739 |
| Pennington, P | Building Plan Checker | 86,283 | \$ 3,108 |
| Pollock, K | Executive Assistant to the General Managers | 81,623 | \$ 1,955 |
| Preikshot, D | Senior Environmental Specialist | 109,394 | \$ 11 |
| Pukesh, N | Director, Parks and Recreation | 120,121 | \$ 6,695 |
| Pukesh, R | Development Planning Coordinator | 101,710 | \$ 3,625 |
| Reitsma, R | Director, Engineering | 165,400 | \$ 2,870 |
| Reid-Starck, K | Legislative Coordinator | 85,278 | \$ 4,063 |
| Reid, D | Subdivision & Development Coordinator(Temp) | 81,060 | \$ 435 |
| Richardson, B | Equipment Operator 2 | 79,292 | \$ 462 |
| Rother, L | Operations Inventory Clerk 2 | 83,466 | \$ 381 |
| Sanesh, R | Engineering Technologist | 87,393 | \$ - |
| Scargall, M | Utility Worker | 102,451 | \$ 668 |
| Shaw, J | Human Resources Advisor | 96,179 | \$ 1,427 |
| Simpson, K | Manager, Utilities | 98,144 | \$ 591 |
| Skinner, A | Parks Employee 2 | 79,876 | \$ 552 |
| Smithson, P | Truck Driver/Loader Operator Class 1 Air | 77,269 | \$ 240 |
| Stenberg, T | Fire Services Coordinator | 97,723 | \$ 1,719 |
| Steer, M | Manager, Roads | 125,151 | \$ 2,038 |
| Swabey, E | Chief Administrative Officer | 279,850 | \$ 14,242 |
| Symington, C | Recreation Programmer-Fitness | 79,692 | \$ 2,534 |
| Taylor, P | Planner | 91,574 | \$ 1,702 |
| Teasdale, C | Labourer | 75,934 | \$ 256 |
| Thorburn, K | Customer Relations Clerk 2 | 77,970 | \$ 87 |
| Thorogood, G | Manager, RCMP Support Services | 117,159 | \$ 1,374 |
| Towle, G | Information Clerk 2 | 82,702 | \$ 625 |
| Tranberg, J | Parks Employee 2 - Irrigation | 76,891 | \$ 191 |
| Vetter, T | Director, Financial Services | 163,413 | \$ 8,235 |
| Von Schilling, C | Development Planner | 104,883 | \$ 1,141 |
| Wakeman, K | Engineering Technologist | 79,100 | \$ 448 |
| Walters, N | Enterprise Systems & IT Applications Administrator | 92,369 | \$ - |
| Ward-Moran, H | Roads Worker-Head of Construction | 93,071 | \$ 2,226 |
| Webb, T | Assistant Maintenance Manager, Recreation Facilities | 108,144 | \$ - |
| Weir, T | Utility Worker | 97,250 | \$ 2,214 |
| Wells, J | Bylaw Compliance Officer | 86,283 | \$ 156 |
| Wentz, B | Supervisor, WWT Facility | 125,789 | \$ 2,787 |
| Whiteford, D | Aquatic Maintenance Supervisor | 91,993 | \$ 250 |
| White, N | Truck Driver/Loader Operator (CI1/Air) | 78,168 | \$ 690 |

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EMPLOYEE REMUNERATION AND EXPENSES

| Employee | Position | Remuneration | Expenses |
|---|--|----------------------|-------------------|
| Whipps, M | Parks Employee 2 - Cemetery | 77,144 | \$ 2,007 |
| Whitaker, T | Building and Plumbing Inspector | 95,362 | \$ 3,619 |
| Wiebe, W | Senior Manager, Financial Services | 77,337 | \$ - |
| Wiersma, D | Truck Driver/Loader Operator (Class 1/Air) | 80,408 | \$ 495 |
| Workman, S | RCMP Guard | 86,151 | \$ - |
| Wright, R | Equipment Operator 1B | 85,260 | \$ 239 |
| Wynne, S | Refuse Packer Operator | 76,453 | \$ - |
| Young, A | Director, Planning and Building | 167,092 | \$ 4,294 |
| Zatwarniski, H | Aquatic Coordinator | 91,515 | \$ 2,305 |
| Zunti, H | Engineering Technologist | 87,578 | \$ 790 |
| Consolidated total of employees with remuneration and expenses exceeding \$75,000 | | \$ 16,319,966 | \$ 220,974 |
| Consolidated total of other employees with remuneration and expenses \$75,000 or less | | \$ 7,276,662 | \$ 123,226 |
| TOTAL EMPLOYEES: | | \$ 23,596,627 | \$ 344,200 |

RECONCILIATION

| | |
|--|-------------------|
| Total Remuneration- Elected Officials | \$ 302,675 |
| Total Remuneration- Employees | 23,596,627 |
| Subtotal | <u>23,899,303</u> |
| Reconciling Items | <u>5,344,535</u> |
| Total per Consolidated Statement of Operations | <u>29,243,838</u> |
| Variance | \$ - |

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

The Corporation of the District of North Cowichan
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SUPPLIER PAYMENTS GREATER THAN \$25,000

| SUPPLIER | TOTAL |
|--|--------------|
| 2353 Management Corporation | \$ 51,099 |
| Aardvark Pavement Marking Services | 152,686 |
| A Cut Above Landscaping (1227693 BC Ltd) | 83,639 |
| Advanced Automatic Doors Ltd | 27,600 |
| Aeroquest Mapcon Inc | 36,243 |
| Aggressive Pump & Supply Inc | 28,855 |
| Ainsworth Inc | 59,364 |
| Andrew Sheret Ltd | 92,801 |
| Aon Reed Stenhouse Inc | 650,593 |
| Arbutus Fire Protection | 61,951 |
| Associated Fire & Safety Division of Associated Safety Inc | 142,152 |
| Automated Aquatics Canada Ltd | 37,004 |
| Bartlett & Company Law Corporation | 80,406 |
| BC Assessment Authority | 542,582 |
| BC Forest Discovery Centre | 25,000 |
| BC Hydro | 1,837,557 |
| 341234 BC Ltd (Dba Microserve) | 101,594 |
| 0897109 BC Ltd Artisan Village | 216,680 |
| 1137364 BC Ltd | 31,538 |
| 1166964 BC Ltd | 29,213 |
| Beaver Electrical Machinery Ltd | 169,230 |
| Black Press Group Ltd | 44,926 |
| BMO Corporate Card Payments | 957,129 |
| Brogan Fire & Safety / Div of Guillevin Int Co | 113,433 |
| Bunzl Cleaning and Hygiene | 118,811 |
| Buralz Industries Ltd | 94,759 |
| Butler Concrete & Aggregate Ltd | 40,102 |
| C3 Mainline Inspections Inc | 158,169 |
| Canadian Linen and Uniform | 35,282 |
| Canadian Tree Services | 52,591 |
| Canadian Union of Public Employees Local 358 | 370,671 |
| Big Truck Rental - Canada | 183,456 |
| Canada Big Truck Rental | 305,760 |
| Canoe Procurement Group (EB Horsman) | 167,075 |
| Canwest Mechanical Inc | 30,319 |
| Caro Analytical Services | 67,710 |
| C-1 Contractors Ltd | 2,298,607 |
| CDW Canada Inc | 165,293 |
| Central Square Canada Software Inc | 88,209 |

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SUPPLIER PAYMENTS GREATER THAN \$25,000

| SUPPLIER | TOTAL |
|---|--------------|
| Central Island Utility Services | 41,414 |
| Chemainus and District Chamber of Commerce | 30,032 |
| Chemainus Business Improvement Association | 171,690 |
| Chubb Life Insurance Company of Canada | 43,510 |
| Cimco Refrigeration | 76,440 |
| City of Duncan | 370,787 |
| City of Nanaimo | 48,281 |
| Clean Sweep Services | 251,452 |
| Cleartech Industries Inc | 442,977 |
| Coastal Animal Control Services of BC Ltd | 207,022 |
| Community Land Trust | 371,932 |
| Connective Support Society | 57,070 |
| Copcan Civil LP | 1,462,776 |
| Coral Canada Wide Ltd | 58,917 |
| Corporation of The District of North Cowichan | 66,558 |
| Cowichan Valley Regional District | 21,595,110 |
| Cowichan Trail Stewardship Society | 141,143 |
| Cowichan Housing Association | 43,792 |
| Cowichan Band Superintendent Trust | 465,391 |
| Cowichan Valley Regional Hospital District | 4,975,351 |
| Cowichan Neighbourhood House Association | 41,000 |
| Cutting Edge Enterprises Ltd | 60,302 |
| DB Perks & Associates Ltd | 41,242 |
| De Jong, Robert | 122,806 |
| De Nora Water Technologies LLC | 27,656 |
| Diamond Head Consulting Ltd | 30,026 |
| Digital Postage On Call - Neopost Canada Ltd | 63,000 |
| DKI Services Ltd | 26,265 |
| Draycor Construction Ltd | 3,857,681 |
| Driving Force Inc, The | 28,755 |
| Duncan Paving - (Div of OK Industries Ltd) | 734,026 |
| Duncan Curling Club | 39,984 |
| Duncan Cowichan Chamber of Commerce | 34,467 |
| Duncan Berkey's Corner GP Inc | 31,443 |
| Ecofish Research Ltd | 191,850 |
| E-Comm Emergency Communications for BC | 663,000 |
| Election Systems & Software Canada ULC | 34,137 |
| Ellison Excavating Ltd | 34,367 |
| Enumclaw Fire Department/KC Fire | 706,300 |

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| SUPPLIER | TOTAL |
|--|--------------|
| Equitable Life | 1,232,037 |
| Escribe Software Ltd | 45,850 |
| Esri Canada Ltd | 59,864 |
| Euna Solutions (GTY Software Inc) | 61,780 |
| Falcon Equipment Ltd | 33,759 |
| Fineline Road Marking | 78,921 |
| Footprints Security Patrol Inc / Paladin | 161,493 |
| FortisBC Energy Inc | 85,147 |
| Galaxy Motors | 146,048 |
| Galcon Precast Ltd | 37,111 |
| Goadvice Engineering Inc | 25,200 |
| GFL Environmental Inc | 421,066 |
| GFL Environmental Service Inc | 66,918 |
| G & G Roofing Ltd | 458,149 |
| Graphic Office Interiors Ltd. | 48,750 |
| Greca Holdings Ltd | 79,773 |
| Gregg Distributors Co Ltd | 53,824 |
| Halalt First Nations | 105,000 |
| Harbour West Consulting | 39,659 |
| Houle Electric Limited | 63,551 |
| Hutcheson Plumbing & Gas | 31,731 |
| Iconix Waterworks | 439,203 |
| IPL North America Inc | 883,213 |
| Island Temperature Controls Ltd | 124,270 |
| Island Key Computer Ltd | 29,385 |
| ISL Engineering and Land Services Ltd | 44,026 |
| IX Solutions Ltd | 69,484 |
| Key West Ford Sales Ltd | 56,944 |
| Khowutzun Forest Services LP | 314,783 |
| Killen's Landscaping | 45,053 |
| Kone Inc | 41,050 |
| KPMG LLP | 33,929 |
| Krasy Joe's Property Maintenance Specialists | 115,777 |
| Laird Wheaton Chevrolet | 30,578 |
| Leon Signs Ltd | 36,327 |
| Libra Tree Services (1425049 BC Ltd) | 25,840 |
| Lifesaving Society BC & Yukon Branch | 27,921 |
| Mack Sales & Service of Nanaimo Ltd | 541,018 |
| Madill The Office Company | 30,700 |

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SUPPLIER PAYMENTS GREATER THAN \$25,000

| SUPPLIER | TOTAL |
|--|--------------|
| Madrone Environmental Services Ltd | 31,024 |
| Mainroad Maintenance Products LP | 73,649 |
| Mathers, Roy | 104,375 |
| McElhanney Associates Land Surveying Ltd | 941,243 |
| McKinstry Holdings Ltd | 180,722 |
| Mellor Excavating | 45,860 |
| MGM Mechanical Ltd | 123,740 |
| Microsoft Licensing GP | 193,204 |
| Mid Island Fabricating Ltd | 48,432 |
| Minister of Finance - Medical Services Plan of | 456,449 |
| Minister of Finance - Ministry of Environment | 59,426 |
| Minister of Finance - School Tax | 8,268,764 |
| Minister of Finance - Ministry of Water Land | 42,645 |
| MJ Pawlowski and Associates (654465 BC Ltd) | 53,561 |
| MSC Excavating Ltd | 98,532 |
| Municipal Insurance Association of BC | 308,374 |
| National Collective Bargaining Institute Inc | 27,351 |
| Nazim Garden Landscape Designs Ltd | 102,850 |
| NCFD South End Hall | 33,134 |
| Neilson Strategies Inc | 60,792 |
| Netwrix Corporation | 46,179 |
| Nutrien AG Solutions Inc | 34,774 |
| OK Tire - Duncan Tire (1999) Ltd | 32,343 |
| Osborne Electro-Mechanics Ltd | 42,833 |
| Parsons Inc | 1,623,950 |
| PBX Engineering Ltd | 28,928 |
| PD McLaren Ltd | 26,989 |
| Peak Air Industrial Ltd | 29,705 |
| Pearlman Lindholm | 54,024 |
| Pension Corporation | 3,324,378 |
| Polar Engineering Ltd | 58,186 |
| Pontious Contracting Ltd | 220,395 |
| Porters Dairy Ltd | 65,442 |
| Price's Locksmiths (Duncan Division) | 28,730 |
| Raven Rescue | 50,811 |
| Raylec Power Ltd. | 27,052 |
| Reaching For Resolve Services Ltd | 25,670 |
| Receiver General For Canada - Commissioner | 8,574,131 |
| Receiver General For Canada - Revenue Canada | 6,558,052 |

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| SUPPLIER | TOTAL |
|--|--------------|
| Riada Sales Inc. | 100,363 |
| Ricoh Canada Inc | 74,517 |
| Rollins Machinery Ltd | 2,010,089 |
| Ryder Architecture (Canada) Inc | 527,028 |
| Safetek Emergency Vehicles Ltd | 305,281 |
| Sahtlam Sand & Gravel Ltd | 73,531 |
| Save-On-Septic Services Ltd | 48,635 |
| Scotia Mortgage Corp | 26,153 |
| Scotiabank | 33,669 |
| Seismic 2000 Construction Ltd | 1,902,540 |
| Sigma Safety Corp | 50,764 |
| Skyblue Cleaning Corporation | 129,276 |
| Solidcad | 49,275 |
| Somenos Marsh Wildlife Society | 56,747 |
| Southern Railway Vancouver Island | 55,417 |
| South Vancouver Island Assessment & Referral | 29,565 |
| Summit Valve and Control (BC) Inc. | 26,092 |
| Suncraft Construction Ltd | 337,923 |
| Suncor Energy Products Partnership | 475,873 |
| Surespan Ready-Mix Ltd | 28,746 |
| Surepoint Technologies Group Ltd | 247,442 |
| Sylvis Environmental Services Inc | 59,910 |
| Telus | 63,424 |
| Telus Mobility | 53,971 |
| TL Housing Solutions Ltd | 61,880 |
| Total Power Limited | 35,564 |
| Tower Fence Products | 46,576 |
| Unitech Construction Management Ltd | 434,533 |
| Universal Traffic (258) Ltd | 433,193 |
| Urban Systems Ltd | 173,052 |
| Vancouver Island University | 30,000 |
| Vancouver Island Regional Library | 2,255,887 |
| Vancouver Island Revolution Consulting | 61,582 |
| Velocity Truck Centres | 529,838 |
| Vesta Properties (Maple Bay) Ltd | 73,152 |
| Warmland Restorative Justice Society | 26,320 |
| Warren Hewitt Construction Ltd | 218,190 |
| Waste Management of Canada Corporation | 86,763 |
| Waste Connections of Canada Inc | 308,246 |

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SUPPLIER PAYMENTS GREATER THAN \$25,000

| SUPPLIER | TOTAL |
|--|-----------------------|
| Watt Consulting Group | 39,114 |
| Westburne West - Div of Rexel Canada Electrical | 103,322 |
| Western Water Associates Ltd | 58,133 |
| Westland Insurance Group Ltd | 94,698 |
| Wilson and Proctor Ltd | 26,267 |
| Worksafe BC | 755,994 |
| WSP Canada Inc | 289,218 |
| Young Anderson Barrister & Solicitors | 487,498 |
| Young Anderson Barrister & Solicitors "In Trust" | 64,530 |
| Your Wayfinders Management Solutions Ltd | 37,425 |
| Zinc Strategies Inc | 42,915 |
| Ziro Technologies Inc | 53,193 |
| Total paid to suppliers who received aggregate payments of greater than \$25,000 | \$ 99,365,181 |
| Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less | \$ 4,086,094 |
| TOTAL PAID TO SUPPLIERS | \$ 103,451,275 |
| Consolidated total of grant contributions exceeding \$25,000 | 543,932 |
| Consolidated total of grant contributions less than \$25,000 | 112,397 |
| TOTAL GRANT CONTRIBUTIONS | \$ 656,329 |
| TOTAL GRANT and SUPPLIER PAYMENTS | \$ 104,107,604 |

The schedule of payments is a "cash basis" listing and therefore the total will differ significantly from the expenditures in the consolidated financial statements which are reported for the most part on an accrual basis resulting in timing differences. Furthermore, there are disbursements on this report which are not considered expenditures for financial statement purposes including payments made to other taxing authorities, employee payroll deductions and debt principal repayments.

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2025

STATEMENT OF FINANCIAL INFORMATION 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*.

Teri Vetter, CPA, CGA
Director, Financial Services
June 17, 2026

Rob Douglas
Mayor
June 17, 2026