

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, 2014***

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2014

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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, 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 7, 2015

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Schedule of Remuneration and Expenses

Elected Officials

Name	Position	Remuneration	Expenses
Lefebure, J.	Mayor	\$ 57,677	\$ 5,296
Behnsen, J.	Councillor	1,755	-
Douglas, R.	Councillor	2,048	-
Hartmann, R.	Councillor	22,528	2,354
Koury, J.	Councillor	19,386	3,165
Lines, B.	Councillor	19,309	214
Maguire, M.	Councillor	1,755	-
Marsh, K.	Councillor	21,064	1,701
Siebring, A.	Councillor	21,064	2,883
Walker, T.	Councillor	1,755	-
Woike, J.	Councillor	<u>19,309</u>	<u>1,979</u>
Total - Elected Officials		<u>\$ 187,652</u>	<u>\$ 17,592</u>

Other Employees (Excluding those listed in Part 1 above)

Name	Remuneration	Expenses
Barber, T.	\$ 81,110	\$ 383
Blood, J.	75,898	3,329
Bell, R.	107,022	3,436
Brown, G.	75,719	504
Clark, R.	85,111	136
Conway, D.	108,811	2,800
Dehoop, J.	82,454	645
Devana, D.	193,402	8,614
Frame, M.	128,701	1,960
Frank, D.	124,777	2,221
Gailey, N.	81,869	4,127
Gellein, D.	76,211	1,021
Gibb, D.	77,212	2,337
Goodman, J.	78,405	1,434
Gourlay, W.	139,058	2,000
Graham, C.	131,177	1,912
Green, B.	107,385	1,018
Gunn, J.	107,448	7,372
Hammerer, J.	87,767	1,338
Hastings, R.	76,367	1,817

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Name	Remuneration	Expenses
Hixson, S.	89,016	1,370
Iluk, D.	81,289	2,165
Laflamme, G.	127,358	6,031
Lukoni, L.	87,987	496
Mackay, J.	158,948	2,516
Mackenzie, M.	87,807	1,422
Mack, S.	140,597	5,935
Mansueti, E.	124,553	1,817
Mckay, M.	77,147	2,300
Milne, D.	99,410	921
Neiser, J.	78,052	474
Oliphant, B.	95,203	1,180
Pady, D.	76,241	1,883
Pite, J.	76,473	5,238
Reitsma, C.	107,541	2,881
Reynolds, B.	84,203	4,296
Richards, P.	87,734	1,309
Robinson, J.	89,725	1,157
Russel, B.	91,549	6,037
Ruttan, M.	172,777	3,107
Salvati, R.	79,858	-
Stewart, D.	112,289	1,757
Todd, T.	88,154	1,520
Wiebe, W.	<u>101,288</u>	<u>2,458</u>
Sub total	4,441,105	106,670
Employees less than \$75,000	<u>9,117,649</u>	<u>122,365</u>
Total - Employees	<u>\$ 13,558,754</u>	<u>\$ 229,036</u>

Reconciliation

Total Remuneration - elected officials	\$ 187,652
Total Remuneration - other employees	13,558,754
Subtotal	13,746,406
Reconciling Items	2,018,673
Total per Statement of Revenue and Expenditure	15,765,079
Variance	\$ -

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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	\$ 48,162,562

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

	\$ 3,606,030
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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	\$ -

Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 48,162,562
Consolidated total of payments of \$25,000 or less paid to suppliers	3,606,030
Consolidated total of all grants and contributions exceeding \$25,000	-

Total \$ 51,768,592

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Schedule of Payments for Goods and Services

Supplier Name	Total
ANDREW SHERET LTD	\$ 47,871.15
AON REED STENHOUSE INC	320,182.00
ASSOCIATED ENGINEERING (BC) LTD	50,190.78
BC ASSESSMENT AUTHORITY	377,918.22
BC FOREST DISCOVERY CENTRE	25,000.00
BC HYDRO	1,278,932.93
BC HYDRO	51,737.70
675482 BC LTD	79,717.50
BFI CANADA - PARKSVILLE	239,221.63
BOW-MEL CHRYSLER LTD	72,305.94
BRADSHAW CONSTRUCTION (1995) LTD	45,064.09
BRENNTAG CANADA INC	150,685.86
BRINKMAN & ASSOCIATES REFORESTATION LTD	41,799.36
BRUNNELL CONSTRUCTION LTD	75,090.15
BUILDING ENERGY SOLUTIONS LTD	55,020.00
CANADIAN LINEN AND UNIFORM	26,875.73
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 358	240,404.88
CANON CANADA INC	30,351.19
CANTRI DESIGNER GARDENS	30,389.33
CDW SURVEY & DESIGN SERVICES LTD	32,746.37
CENTURY GROUP INC	346,582.64
CHEMAINUS VILLAGE SQUARE LTD	130,708.16
CHEMAINUS VALLEY HISTORICAL SOCIETY	156,705.15
CHEMAINUS BC BUSINESS IMPROVEMENT ASSOCIATION	125,722.71
CHESTERFIELD SPORTS SOCIETY - COWICHAN	67,000.00
CHEVRON CANADA LTD	143,156.43
CITY OF DUNCAN	168,929.67
CLEAN SWEEP SERVICES	43,312.25
CLEARTECH INDUSTRIES INC	39,992.14
COAST ENVIRONMENTAL LTD	28,755.96
COASTAL ANIMAL CONTROL SERVICES OF BC LTD	142,365.93
COASTAL COMMUNITY INSURANCE SERVICES (2007)	25,505.00
COAST HYDROVAC	110,785.21
COLUMBIA FUELS	207,577.76
CORIX WATER PRODUCTS LP	204,427.57
CORP OF THE DISTRICT OF NORTH COWICHAN - PETTY	131,072.85
CORP OF THE DISTRICT OF NORTH COWICHAN	51,867.26
COWICHAN VALLEY REGIONAL DISTRICT	10,036,978.47
COWICHAN TRAIL STEWARDSHIP SOCIETY	30,000.00
COWICHAN BAND SUPERINTENDENT TRUST	319,411.31

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Supplier Name	Total
COWICHAN VALLEY REGIONAL HOSPITAL DISTRICT	2,666,379.09
CANADA SAVINGS BONDS THE BANK OF CANADA	58,196.00
DAN'S PRE-CAST LTD	28,185.44
DAVID NIVEN GRADALL LTD	89,125.97
DAVID STALKER EXCAVATING LTD	581,860.79
DELL CANADA INC	93,596.32
DISCOVERY MOTORS LTD DBA DISCOVERY HONDA	27,464.71
DKI SERVICES LTD	80,809.64
DRINKWATER INDUSTRIAL PARK LTD	82,500.00
DSS WELDING & FABRICATING LTD	48,415.37
DUNCAN PAVING LTD	3,124,789.11
DUNCAN CURLING CLUB	39,984.00
DUNCAN ELECTRIC MOTOR	32,148.62
DUNCAN COWICHAN CHAMBER OF COMMERCE	25,210.00
EB HORSMAN & SON	25,019.40
ECOFISH RESEARCH LTD	97,717.68
EDWARDS JANITORIAL SERVICESLTD	72,713.75
ELLISON EXCAVATING LTD	55,640.75
EMCO LIMITED	58,512.57
EQUITABLE LIFE	560,958.78
ESRI CANADA LTD	45,160.78
FINNING (CANADA) DIV OF FINNING INTERNATIONAL INC	51,992.74
FIRST TRUCK CENTRE VANCOUVER INC	488,817.28
FORTISBC ENERGY INC	105,775.91
FRASER VALLEY REFRIGERATION LTD	53,178.34
GOLDER ASSOCIATES LTD	27,785.83
GREENWAYS DEVELOPMENT LTD	48,844.45
HASTINGS EXCAVATING	27,238.35
HAYES STEWART LITTLE & CO	45,150.00
HB HARBOUR MANAGEMENT	101,723.99
HUGH J ARMSTRONG LAW CORPORATION - IN TRUST	990,369.59
INSURANCE CORPORATION OF BRITISH COLUMBIA	49,930.00
INPROTECT SYSTEMS INC	45,475.38
ISLAND HOSE & HYDRAULIC LTD	58,187.83
JACOB BROS CONSTRUCTION LTD	644,855.86
JSK TRAFFIC CONTROL SERVICES INC	172,186.31
JWT DESIGN LTD	84,336.00
KINETIC CONSTRUCTION LTD	135,945.97
LAMONT LAND INC	39,424.75
LARRY GUHL EXCAVATING	132,833.89
LEON SIGNS LTD	26,376.09
LJ BOLLINGER LANDSCAPING	32,170.00

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Supplier Name	Total
MADILL THE OFFICE COMPANY	25,359.16
MADRONE ENVIRONMENTAL SERVICES	32,770.69
MAINROAD MAINTENANCE PRODUCTS LP	66,218.12
MASTERCRAFT FLOORING	37,611.24
MATTHEWS STORE FIXTURES & SHELIVING	69,874.41
MAXXAM ANALYTICS	71,558.94
METRO TOYOTA DUNCAN	26,136.10
MICROSOFT LICENSING GP	73,402.92
MID-ISLAND FENCE PRODUCTS	28,549.50
MINISTER OF FINANCE	4,617,766.20
MIN OF FINANCE - MEDICAL SERVICES PLAN OF BC	213,318.75
MONK OFFICE	30,514.01
MONTI'S BOAT SALES LTD	26,232.00
MORFCO SUPPLIES LTD	25,360.43
MYRA	42,572.39
NCFD CHEMAINUS HALL	29,169.92
NCFD CROFTON HALL	26,358.82
NEW LINE SKATEPARKS INC	48,597.84
NICON DEVELOPMENTS LTD	53,759.66
NU-GRO LTD	36,463.00
OK TIRE DUNCAN	42,794.57
PACIFIC BLUE CROSS	92,967.77
PALLADIAN DEVELOPMENTS INC	441,848.26
PARSONS INC	69,730.51
PENSION CORPORATION	1,984,420.23
PLANET CLEAN (SOUTH ISLE) LTD	80,871.17
PRICE'S ALARM SYSTEMS LTD.	30,404.04
P&R TRUCK CENTRE	33,414.95
QUALITY CHAIN CANADA	27,328.23
RECEIVER GENERAL FOR CANADA - COMMISSIONER	5,060,881.64
RECEIVER GENERAL FOR CANADA - REVENUE CANADA	3,510,737.21
RECEIVER GENERAL FOR CANADA - RCMP E DIVISION	52,725.12
RECTEC INDUSTRIES INC	41,686.47
ROCKY MOUNTAIN PHOENIX	29,025.29
ROLLINS MACHINERY LTD	122,890.47
ROYAL BANK OF CANADA	323,764.54
SAVE-ON-SEPTIC SERVICES LTD	126,916.23
SCHO'S LINE PAINTING LTD	129,562.33
SCOTTISH LINE PAINTING LTD	48,641.31
SHUR-POWER ELECTRIC LTD	45,412.12
SILVIFOR RESOURCE CONSULTANTS	76,742.43
SOUTHERN RAILWAY VANCOUVER ISLAND	151,577.07

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Supplier Name	Total
SOUTH VANCOUVER ISLAND ASSESSMENT & REFERRAL	29,754.90
SQUARE ONE PAVING LTD	28,377.25
STAN HOLMAN BACKHOE SERVICE	39,877.95
STANTEC CONSULTING LTD.	197,937.94
STONE RIDGE SAND & GRAVEL	74,282.92
STONE PACIFIC CONTRACTING LTD	133,306.49
SUSTAINABILITY SOLUTIONS GROUP	25,200.00
SYLVIS ENVIRONMENTAL SERVICES INC	37,184.88
TD REPAIRS LTD	37,028.13
TELUS	72,191.44
TELUS MOBILITY	55,849.79
TELUS	61,277.50
TEMPEST DEVELOPMENT GROUP INC	30,049.68
THURBER ENGINEERING LTD	74,528.84
US BANK NATIONAL ASSOCIATION VISA	403,402.55
VADIM COMPUTER MANAGEMENT GROUP LTD	25,168.62
VANCOUVER ISLAND REGIONAL LIBRARY	1,264,824.00
VAN DER ZALM AND ASSOCIATES	28,566.54
WEST COAST EVERGREEN GARDENING INC	37,497.30
WESTERN INTEGRATED SYSTEMS LTD	37,959.23
WHOLESALE FIRE RESCUE LTD	73,444.23
WORKSAFE BC	223,855.33
YOUNG ANDERSON	<u>25,711.86</u>
TOTAL SUPPLIERS EQUAL AND OVER \$25,000	48,162,562.04
OTHER SUPPLIERS UNDER \$25,000	<u>3,606,030.42</u>
TOTAL PAID	<u>\$ 51,768,592.46</u>

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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 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 2014.

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
May 7, 2015



Jon Lefebure
Mayor
May 7, 2015