



***The Corporation of the
District of North Cowichan***

***7030 Trans Canada Highway
Duncan, B.C. V9L 6A1***

***Statement of Financial Information
for the year ended, December 31, 2022***

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2022

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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

Talitha Soldera
Director, Financial Services
June 9, 2023

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Schedule of Remuneration and Expenses

Elected Officials

Name	Position	Remuneration	Benefits	Expenses
Douglas, Robert G	Mayor	\$ 40,696	\$ 3,618	\$ 2,350
Siebring, Albert R.K	Mayor	71,018	3,029	7,447
Caljouw, Thomas Michael	Councillor	5,085	599	643
Findlay, Bruce	Councillor	5,085	599	171
Istace, Chris	Councillor	5,085	599	181
Justice, Christopher	Councillor	32,166	3,618	3,995
Manhas, Tek	Councillor	31,709	3,618	8,177
Marsh, Kate	Councillor	24,267	3,029	2,526
Sawrie, Rosalie	Councillor	26,891	3,029	9,348
Toporowski, Debra	Councillor	35,553	3,618	3,518
Total - Elected Officials		<u>\$ 277,556</u>	<u>\$ 25,356</u>	<u>\$ 38,356</u>

Other Employees (Excluding those listed in Part 1 above)

Name	Remuneration	Expenses
Alldred, Kerry	\$ 94,912	\$ 1,739
Beatty, Vance	82,069	499
Bell, Robert	135,217	1,480
Bertrand, Leah	89,824	1,620
Birch, Jason	204,205	77
Blood, Jason	125,499	665
Boyden, Kirsten	81,849	812
Brennan, Terri-Lyne	88,545	916
Brown, Gina	82,782	1,030
Busch, Randy	98,000	989
Byron, Timothy	101,457	2,074
Cao, Hang	100,746	1,778
Carter, Kris	96,210	812
Cator, Shawn	139,770	524
Cavey, Shannon	75,575	1,045
Chadburn, Shaun	89,532	1,134
Charles, Dan	90,907	-
Clark, Chris	80,272	839
Clark, Lana	87,938	513
Conway, David	147,735	284
Conway, Robert	159,727	1,843
Cousins, Graham	82,164	1,720
Cowan, Clint	83,047	460
Davies, Thane	91,936	485

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Name	Remuneration	Expenses
Dehoop, John	110,089	445
Dejong, Jason	114,895	7,408
Deroy, Beau	78,171	1,203
Desrochers, Brennan	87,809	-
Doiron, Jacob	80,464	115
Drakeley, Martin	133,892	1,836
Drysdale, David	83,300	164
Dube, Karen	91,594	411
Dunaway, Sarah	98,347	1,114
Eckert, Warren	81,906	126
Elley, David	83,532	2,498
Elzinga, Chris	91,449	770
Farkas, George	197,474	1,094
Ferris, Moyra Kim	98,215	38
Fitzgerald, Amy	75,235	53
Floden, Barb	124,118	1,803
Gailey, Neil	127,013	2,515
Gill, Michele	114,359	1,321
Goodman, James	109,952	1,982
Graff, Lindsay	80,319	150
Green, Robert	103,519	455
Hammerer, Jason	115,685	107
Hixson, Shane	126,089	1,530
Hogstead, Karen	82,479	5,381
Hutton, Chris	134,830	783
Jacobs, Pauline	89,028	1,649
Janssen, William	104,254	50
Judson, Jon	79,861	844
Killick Lane	104,746	-
Kinrade, Liam	77,391	1,025
Kloosterman, Robert	76,097	212
Knott, Randy	77,661	308
Knott, Heather	78,984	-
Knott, Tyler	83,403	206
Koch, Jessica	83,906	91
Konjolka, Jeremy	117,289	22
Kuhne, Colton	81,590	1,255
Lacmanec, Terry	82,984	-
Laycock, Marla	137,908	1,752
Mansueti, Ernie	186,886	-
Martineau, Michelle	138,118	1,833
Mason, Shaun	139,435	1,187
Mayea, Suzanne Patricia	115,260	2,533
Mccartney, Scott	102,243	341
Mckay, Michael	93,205	1,266

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Name	Remuneration	Expenses
Meiner, Alyssa	84,029	1,805
Melville, Trevor	80,306	-
Merrick, Douglas	77,212	-
Morris, Glenn	92,235	3,617
Munro, Richard W	90,393	1,317
Neumann, Donald	82,018	-
Nielsen, Bent	86,141	-
Nixon, Sarah	132,625	3,453
Oldenburg, Mia	79,244	-
Osborne, Chris	120,537	3,449
Paddle, Kelly	95,797	652
Parker, Jeff	101,039	99
Power, Heather	76,027	737
Preikshot, David	96,892	557
Price, Anthony	84,209	1,088
Reitsma, R Clay	147,100	863
Robinson, James	114,869	1,760
Robertson, Ben	93,186	1,485
Robinson, Kelly	109,338	432
Rother, Lorna	79,928	171
Sanesh, Rebecca	79,834	75
Scargall, Mathew	93,742	1,903
Soldera, Talitha	150,618	3,161
Spooner, Jeremy	89,865	1,807
Stewart, Donald	146,816	2,555
Stenberg, Tarah	81,377	3,294
Swabey, Edward C	226,561	5,399
Tansley, Rowena	106,335	9,136
Taylor, Patricia Ann	81,385	2,684
Thorogood, Gaylene	103,252	1,670
Von Schilling, Caroline	101,361	1,064
Ward-Moran, Harvey	84,587	942
Weir, Trent	77,340	993
Wentz, Brent	99,446	915
Whiteford, Daniel	87,728	1,378
White, Nicholas	76,946	2,182
Whitaker, Travis	78,488	2,108
Wiebe, Walter	134,942	1,723
Wiley, Keona	109,363	406
Woodley, Kyle	79,960	2,651
Workman, Samuel	79,864	-
Wright, Robert	75,262	791
Zavarelli, Mario	80,332	130

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Name	Remuneration	Expenses
Zunti, Hugh	80,029	638

Sub total	11,513,465	103,202
Employees less than \$75,000	<u>7,891,139</u>	<u>74,944</u>
Total - Employees	<u>\$ 19,404,604</u>	<u>\$ 178,146</u>

Reconciliation

Total Remuneration - elected officials		277,556
Total Remuneration - other employees		19,404,604
Subtotal		19,682,160
Reconciling Items		3,652,712
Total per Statement of Revenue and Expenditure		23,334,872
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	\$ 81,827,044

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

	\$ 4,805,470
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Total of payments to suppliers for grants and contributions exceeding \$25,000

Consolidated total of grants exceeding \$25,000	\$ 1,052,532
Consolidated total of contributions exceeding \$25,000	
Consolidated total of all grants and contributions exceeding \$25,000	\$ 1,052,532

Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 81,827,044
Consolidated total of payments of \$25,000 or less paid to suppliers	4,805,470
Consolidated total of all grants and contributions exceeding \$25,000	\$ 1,052,532
Total	<u>\$ 87,685,046</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
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Schedule of Payments for Goods and Services

Supplier Name	Total
3192 Malcolm Road Limited Partnership	\$ 59,703
3Green Tree Ecosystem Services Ltd	40,664
Aardvark Pavement Marking Services	146,639
Acti-Zyme Products Ltd	46,693
Adair Dawn	319,981
Adam'S The Tarp & Tool Co Ltd	32,130
Aggresive Pump & Supply Inc	27,662
Alpha Roofing & Sheetmetal Inc	1,287,605
Alumichem Inc	41,752
Andrew Sheret Ltd	118,862
Aon Reed Stenhouse Inc	678,812
Aplin & Martin Consultants Ltd	36,674
Associated Fire & Safety Division of Associated	70,539
Associated Engineering (BC) Ltd	52,528
Automatic Systems America Inc	52,600
Bartlett & Company Law Corporation	182,510
BC Assessment Authority	461,102
BC Forest Discovery Centre	25,000
BC Hydro	1,517,673
BC Hydro	43,142
341234 Bc Ltd (Dba Microserve)	118,260
0897109 BC Ltd	32,003
1112264 BC Ltd	34,008
Beaver Electrical Machinery Ltd	34,585
Black Press Group Ltd	48,831
BMO Corporate Card Payments	690,852
Bunzl Cleaning And Hygiene	81,249
Buralz Industries Ltd	73,289
Butler Concrete & Aggregate Ltd	28,460
C3 Mainline Inspections Inc	134,474
Canadian Linen and Uniform	31,974
Canadian Tree Services	33,037
Canadian Union of Public Employees Local 358	233,182
Canada Big Truck Rental	106,947
Canoe Procurement Group (Eb Horsman)	57,590
Canoe Procurement Group (Iconix Waterworks)	40,031
Caro Analytical Services	43,306
Cdw Canada Inc	256,624
Central Square Canada Software Inc	84,655
Charter Telecom Inc	44,190
Chemainus Business Improvement Association	134,055
Chesterfield Sports Society - Cowichan	166,470

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Supplier Name	Total
Chubb Life Insurance Company of Canada	46,491
City of Duncan	371,393
City of Nanaimo	62,861
Clean Sweep Services	68,526
Cleartech Industries Inc	309,900
Coastal Animal Control Services of BC Ltd	184,483
Commercial Truck Equipment Co.	1,637,470
Coral Canada Wide Ltd	61,627
Corp of The District of North Cowichan - Petty	46,824
Corp of The District of North Cowichan	62,638
Cowichan Valley Regional District	12,528,357
Cowichan Trail Stewardship Society	134,272
Cowichan Band Superintendent Trust	426,155
Cowichan Valley Regional Hospital District	4,223,998
Crocker Connie	45,206
Cutting Edge Enterprises Ltd	51,341
Daniels Damian	29,100
David Stalker Excavating Ltd	322,820
Db Perks & Associates Ltd	31,136
Designed Air Systems Ltd	35,724
Devon Transport Ltd (Dba Budget Car & Truck)	38,528
Diamond Head Consulting Ltd	86,924
Dice Contracting Ltd	26,746
Duncan Paving - (Div of OK Industries Ltd)	767,072
Duncan Curling Club	39,984
Duncan Printcraft Ltd	26,085
Duncan Chrysler Dodge Jeep Ram Ltd	26,972
Duncan Berkey's Corner GP Inc	184,475
Ecofish Research Ltd	100,485
Edwards Janitorial Services Ltd	92,333
Ellison Excavating Ltd	36,191
Emco Limited	55,962
Energy In Hybrid Solutions Inc	108,118
Equitable Life	1,118,125
Escribe Software Ltd	44,256
ESRI Canada Ltd	66,730
Express Custom Trailer MFG Inc	56,009
FBM Plumbing And Heating	26,025
Fiera Real Estate Core Fund GP Inc C/O Cushman & Wakefield	75,231
Finning (Canada) Div of Finning International Inc	29,283
Flynn Canada Ltd	308,659
Footprints Security Patrol Inc	30,771
FortisBC Energy Inc	159,980
Fort Garry Fire Trucks Ltd	539,205
GFL Environmental Inc	353,544

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Supplier Name	Total
Grande Developments Ltd	35,223
Grayland Consulting Ltd	25,200
Green Road (Duncan) Limited Partnership	375,683
Gregg Distributors Co Ltd	57,613
Halalt First Nations	42,500
Hamlets at Duncan Residence Inc	151,000
Hastings Excavating Ltd	45,785
HB Harbour Management	42,567
Herold Engineering Limited	243,855
Hutcheson Plumbing & Gas	32,044
Insurance Corporation of British Columbia	83,204
Iconix Waterworks	245,078
Icon Sheet Metal Ltd	55,545
Innovior Construction Inc	77,931
Iron Planet Canada Ltd	41,101
Island Chevrolet Buick Gmc	423,766
Island Irrigation & Landscaping	26,201
JSK Traffic Control Services Inc	367,107
Khowutzun Forest Services Lp	53,713
Killen's Landscaping	30,533
KPMG LLP	35,632
Krasy Joe's Property Maintenance Specialists	132,379
KTI Limited	59,553
Lafarge Canada Inc	179,948
Lees & Associates Consulting Ltd	36,484
Leon Signs Ltd	36,103
Leuco Construction	67,748
Libra Tree Service Ltd	34,293
Lohbrunner Frances	34,812
Lombard Pre-Cast Limited	28,132
Lordco Auto Parts	27,025
Madill The Office Company	26,642
Madrone Environmental Services Ltd	55,951
Mainroad Maintenance Products LP	29,993
Mallen Gowing Berzins Architecture Inc	172,001
Mcelhanney Associates Land Surveying Ltd	190,088
Microsoft Licensing GP	132,680
Micro Com Systems Ltd	89,386
Mid Island Fabricating Ltd	45,678
Minister of Finance - Ministry of Forests Lands	37,177
Minister of Finance - Medical Services Plan of BC	371,581
Minister of Finance - Ministry of Environment	59,418
Minister of Finance - School Tax	5,670,790
Monk Office	35,944
Morrison Hershfield Limited	112,391

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Supplier Name	Total
Nazim Garden Landscape Designs Ltd	88,525
Nutrien AG Solutions Inc	28,564
OK Tire - Duncan Tire (1999) Ltd	71,498
Organized Crime Agency of BC	27,548
Pacific Industrial & Marine Installations Ltd	87,105
Parsons Inc	1,161,629
PBX Engineering Ltd	60,232
Pearlman Lindholm	44,284
Pension Corporation	2,526,041
Pontious Contracting Ltd	294,463
Porters Dairy Ltd	57,508
Provincial Emergency Program	38,500
P&R Truck Centre	105,277
Questica Inc	42,140
Ramtech Environmental Products	28,630
Raylec Power Ltd.	422,413
Read Jones Christoffersen	183,074
Receiver General For Canada - Commissioner	4,977,487
Receiver General For Canada - Revenue Canada	5,213,374
Receiver General For Canada - Rcmp E Division	31,777
Ricoh Canada Inc	108,259
Rolling Tides Construction Inc	221,959
Roper Greyell LLP	79,039
Royal Bank of Canada	60,776
Sahtlam Sand & Gravel Ltd	41,225
Save-On-Septic Services Ltd	37,468
Schaffers' Equipment Truck & Trailer Repairs	28,062
Scho's Line Painting Ltd	25,022
Scotia Mortgage Corp	27,997
Shape Holdings Corp	32,769
Shaw Cablesystems GP	61,955
Shield Roofing	31,500
SNC Lavalin Inc	87,651
Somenos Marsh Wildlife Society	51,423
Southern Railway Vancouver Island	61,103
South Vancouver Island Assessment & Referral	27,920
Stan Holman Backhoe Service	45,076
Stone Pacific Contracting Ltd	191,861
Suncor Energy Products Partnership	546,033
Surespan Ready-Mix Ltd	25,920
Sylvis Environmental Services Inc	44,033
Telus	76,726
Telus Mobility	82,824
Telus Corporation (Construction)	28,116

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Supplier Name	Total
Think Communications Inc	28,203
Thurber Engineering Ltd	30,793
Tomko Sports Systems Inc	31,617
Trane Canada ULC	54,320
Triad Sign Ltd	27,512
Unitech Construction Management Ltd	17,472,025
Urban Systems Ltd	162,223
Vancouver Island Regional Library	1,658,657
Vidka Holdings Ltd	79,049
Waste Management of Canada Corporation	83,470
Waste Connections of Canada Inc	301,660
Watt Consulting Group	48,235
Webb World Developments Ltd	65,718
Westurban Developments Ltd	32,345
Western Water Associates Ltd	60,743
Wholesale Fire Rescue Ltd	49,956
Worksafe BC	747,253
WSP Canada Inc	81,375
Young Anderson Barrister & Solicitors	272,243
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Total suppliers exceeding 25,000	81,827,044
Cowichan Neighbourhood House Association	30,000
Chemainus and District Chamber of Commerce	27,800
Chemainus Business Improvement Association	32,000
Cowichan Housing Association	928,291
Duncan Cowichan Chamber of Commerce	34,441
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Total grants exceeding 25,000	1,052,532
Other suppliers under 25,000	4,805,470
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Total of printed suppliers	<u><u>\$ 87,685,046</u></u>

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

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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) 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 2022.

This agreement represented 6 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*.

Talitha Soldera
Director, Financial Services
June 9, 2023

Rob Douglas
Mayor
June 9, 2023