



***Statement of Financial Information
for the year ended December 31, 2024***

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, 2024

INDEX

Management Report	1
Schedule of Guarantee and Indemnity Agreements	2
Schedule of Severance Agreements	3
Schedule of Remuneration and Expenses	4-8
Schedule of Supplier Payments	9-14
Statement of Financial Approval	15

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

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
May 21, 2025

Prepared pursuant to Financial Information Regulation Schedule 1, section 9

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Information on all financial guarantees or indemnity agreements for this organization is included in Note 18 of the Audited Financial Statements.

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SCHEDULE OF SEVERANCE AGREEMENTS

There were three (3) severance agreements under which payment commenced between the District of North Cowichan and its non-unionized employees during fiscal year 2024.

The agreements represent from one (1) to six (6) months of compensation.

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SCHEDULE OF REMUNERATION AND EXPENSES

Elected Official	Position	Remuneration	Benefits	Expenses
Caljouw, M	Councillor	\$ 33,239	\$ 3,814	\$ 12,245
Douglas, R	Mayor	93,472	3,814	8,333
Findlay, B	Councillor	33,239	3,814	7,078
Istace, C	Councillor	34,617	3,814	5,484
Justice, C	Councillor	34,852	3,814	6,949
Manhas, T	Councillor	34,435	3,814	11,171
Toporowski, D	Councillor	33,075	3,171	2,327
Total Elected Officials		\$ 296,928	\$ 26,058	\$ 53,587

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

EMPLOYEE REMUNERATION AND EXPENSES

Employee	Position	Remuneration	Expenses
Aldcroft, J	Climate Change Specialist	\$ 97,096	\$ 1,522
Barber, T	Utility Worker	101,382	1,171
Beatty, V	Waste Water Treatment Facility Operator	94,570	1,863
Bell, R	Manager, Utilities	195,809	4,189
Bertrand, L	Aquatic Coordinator	99,931	2,071
Boyden, K	Recreation Coordinator	106,758	0
Brennan, T	Executive Coordinator	99,896	2,201
Brown, G	Human Resources & Benefits Coordinator	88,252	276
Cao, H	Engineering Technologist-Const Coordinator	96,811	484
Carter, K	Electrician	101,156	722
Cator, S	Director, Operations	148,382	42
Cavey, S	Human Resources Advisor	97,066	1,917
Charlton, C	Planning Technician	80,543	1,815
Chadburn, S	Environmental Programs Coordinator	93,675	1,570
Cheng, R	Senior Manager, Engineering (Transportation)	110,352	520
Chisholm, T	Bylaw Compliance Officer	88,956	0
Clark, C	RCMP Guard	86,460	86
Clark, L	Payroll Coordinator	92,532	500
Clarot, T	Mechanic	78,598	263

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

EMPLOYEE REMUNERATION AND EXPENSES

Employee	Position	Remuneration	Expenses
Convery, C	Parks Employee 2	75,774	902
Conway, D	Director, Subdivision & Environmental Services	157,318	858
Convery, K	Information Management Coordinator	78,137	1,124
Conway, R	Director, Planning	115,273	17
Cooper, B	Recreation Programmer Aquatics	76,609	1,138
Cooke, R	Manager, Development and Subdivision	118,007	483
Corsan, B	GM, Corporate Services and Community Relations	95,971	9,113
Cousins, G	Chief Maintenance Ice Maker	90,742	1,596
Craig, J	Building and Plumbing Inspector	88,876	6,004
Dehoop, J	Manager, Infrastructure	117,414	0
DeJong, J	Deputy Fire Chief, Fire Inspections	115,493	1,958
Deroy, B	Equipment Op 1B - Grader, Backhoe	79,423	252
Derouin, C	Senior Building Inspector	109,149	3,260
Desrochers, B	RCMP IT/LAN Administrator	90,897	0
Doiron, J	Carpenter	86,061	179
Dube, K	Instrumentation and Control Technician	95,272	145
Dunaway, S	Assistant Manager, Administrative Services	102,210	801
Eckert, W	Mechanic	86,696	1,631
Elley, D	Bylaw Compliance Officer	92,132	215
Elzinga, C	Utility Worker	96,594	562
Farkas, G	GM, Planning, Development, Community Services	197,184	3,246
Ferris, M	Manager, Bylaw and Business Licensing	129,014	15
Finch, C	Health, Safety And Disability Management Advisor	95,983	875
Fitzgerald, A	Assistant Manager, Client Services	96,687	4,923
Floden, B	Manager, Communications and Public Engagement	133,055	3,181
Foulkes, S	Development Planner	88,419	3,023
French, R	Fire Chief	125,925	429
Gailey, N	Supervisor, Utilities	131,504	3,011
Gerard, D	Detachment Clerk 2	76,348	0
Goodman, J	Manager, Revenue Services	124,261	735
Graff, L	Engineering Technologist	83,085	53
Green, R	Supervisor, Parks and Community Services	111,988	882
Greene, C	Engineering Technologist	82,213	6,042
Hammerer, J	Manager of Technical and Client Services	117,943	1,352
Herzig, M	Director, IT and Business Solutions	153,910	10,048
Hixson, S	Supervisor, Electrical	136,886	43
Horn, J	Director, Social Planning and Protective Services	143,598	3,064

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

EMPLOYEE REMUNERATION AND EXPENSES

Employee	Position	Remuneration	Expenses
Hovey, C	Project Planner	102,179	2,218
Jacobs, P	Crime Analyst - RCMP	93,622	1,793
Janssen, W	Supervisor, Roads and Drainage	114,035	205
Jancowski, C	Deputy Fire Chief, Training Officer	81,216	1,142
Jesse, N	Manager, Recreation	114,288	1,656
Judson, J	Pipelayer	78,868	1,997
Killick L	Chief Building Inspector	98,332	2,964
Kinrade, L	Engineering Technologist-Const Surveyor	84,213	215
Kloosterman, R	Parks Employee	77,446	0
Knott, R	Parks Employee 2	77,343	1,490
Knott, H	RCMP Guard	82,850	0
Knott, T	Supervisor, Mechanical Services	101,931	1,813
Kongus, D	Information Clerk 2	84,505	1,260
Konjolka, J	Manager, Buildings	133,212	0
Kuhne, C	Engineering Technologist	83,282	484
Laliberte, L	Forestry Technologist	91,965	829
Laycock, M	Director, People and Culture	157,195	1,207
MacGregor, J	Maintenance / Icemaker	75,382	76
Maple, J	Assistant Manager, IT and Business Solutions	89,823	3,650
Martineau, M	Manager, Legislative Services	78,663	467
Mason, S	Manager, Parks and Forestry	140,934	1,952
Mayea, S	Manager, Legislative Services	122,220	3,003
McCartney, S	Utility Worker	102,952	398
McKay, M	Utility Worker	103,537	254
McLaren, T	Recreation Programmer-Community Recreation	79,772	1,023
Meiner, A	Information Management Officer	89,356	1,197
Melville, T	RCMP Guard	80,424	0
Meville, D	Waste Water Treatment Facility Operator	80,599	256
Miller, J	Senior Manager, Engineering (Utilities)	134,352	1,732
Morris, G	Development Planning Coordinator	101,779	2,003
Munro, R	Utility Worker	98,701	1,772
Neumann, D	Senior Business Solutions Analyst	96,740	102
Nielsen, B	Business Solutions Analyst	85,995	0
Olaussen, R	Roads Worker-Signs and Markings	78,439	2,139
Oldenburg, M	Business Solutions Analyst	85,995	0
Osborne, C	Manager, Planning	135,677	2,422
Paddle, K	Utility Worker	101,014	567

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

EMPLOYEE REMUNERATION AND EXPENSES

Employee	Position	Remuneration	Expenses
Parker, J	Utility Worker	97,809	2,918
Pollock, K	Executive Assistant to the General Managers	75,341	1,872
Preikshot, D	Senior Environmental Specialist	102,437	1,080
Price, A	Development Planner	87,224	1,539
Pukesh, N	Director, Parks and Recreation	151,423	3,469
Reitsma, R	Director, Engineering	156,463	628
Rother, L	Operations Inventory Clerk	82,690	0
Sanesh, R	Engineering Technologist	83,085	0
Scargall, M	Utility Worker	98,816	358
Skinner, A	Parks Employee 2	75,393	995
Soldera, T	General Manager, Corporate Services	133,400	3,302
Spooner, J	Utility Worker	86,435	1,285
Stenberg, T	Fire Services Coordinator	82,455	1,810
Steer, M	Manager, Roads	115,528	1,391
Swabey, E	Chief Administrative Officer	265,590	9,494
Symington, C	Recreation Programmer-Fitness	76,660	735
Tansley, R	Manager, Business Solutions	131,198	0
Taylor, P	Planner	87,026	3,115
Thorogood, G	Manager, RCMP Support Services	111,691	19
Towle, G	Information Clerk 2	78,089	76
Vetter, T	Director, Financial Services	149,863	4,305
Von Schilling S	Development Planner	101,924	2,316
Walters, N	Enterprise Systems and IT Applications Administrator	78,894	0
Ward-Moran, H	Roads Worker-Head Of Construction	88,595	1,198
Webb, T	Assistant Maintenance Manager, Recreation Facilities	99,206	176
Weir, T	Utility Worker	88,471	565
Wells, J	Bylaw Compliance Officer	82,297	1,624
Wentz, B	Supervisor, Waste Water Treatment Facility	123,399	3,038
Wheeler, K	Maintenance / Icemaker	76,636	118
Whiteford, D	Aquatic Maintenance Supervisor	92,021	2,503
White, N	Truck Driver/Loader Operator (CL1/Air)	78,042	914
Whitaker, T	Building and Plumbing Inspector	87,501	5,025
Wiebe, W	Senior Manager, Financial Services	206,291	267
Workman, S	RCMP Guard	81,136	190
Wright, R	Equipment Operator 1B	84,526	3,963
Young, A	Director, Planning and Building	132,545	10,644
Zunti, H	Engineering Technologist	83,235	484

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

EMPLOYEE REMUNERATION AND EXPENSES

Employee	Position	Remuneration	Expenses
Consolidated total of employees with remuneration and expenses exceeding \$75,000		\$ 13,486,444	\$ 206,073
Consolidated total of other employees with remuneration and expenses \$75,000 or less		\$ 8,239,654	\$ 78,995
TOTAL EMPLOYEES:		\$ 21,726,099	\$ 285,068

RECONCILIATION

Total Remuneration- Elected Officials	\$ 296,928
Total Remuneration- Employees	21,726,099
Subtotal	22,023,027
Reconciling Items	5,266,222
Total per Consolidated Statement of Operations	27,289,249
Variance	\$ -

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
Aardvark Pavement Marking Services	\$ 150,804
Abell Pest Control	28,087
ADT Security Services Canada Inc (By Telus)	25,236
Advanced Automatic Doors Ltd	45,871
Aeroquest Mapcon Inc	46,897
Ainsworth Inc	94,553
Alpha Roofing & Sheetmetal Inc	188,539
andrew Sheret Ltd	99,532
Aon Reed Stenhouse Inc	616,534
Arbutus Fire Protection	30,690
Architecture 49 Inc	27,052
Associated Fire & Safety Division of Associated	97,561
Automated Aquatics Canada Ltd	36,443
Bartlett & Company Law Corporation	31,815
BC Assessment Authority	514,791
BC Forest Discovery Centre	25,000
BC Hydro	1,382,984
BC Hydro	38,705
341234 BC Ltd (Db a Microserve)	108,886
0897109 BC Ltd Artisan Village	60,500
Beaver Electrical Machinery Ltd	158,722
Black Press Group Ltd	26,577
BMO Corporate Card Payments	843,228
Bosco Ventures Ltd	144,445
Brandt Tractor Ltd	285,889
Brogan Fire & Safety / Div of Guillevin Int Co	102,012
Bunzl Cleaning and Hygiene	125,365
Buralz Industries Ltd	56,509
C3 Mainline Inspections Inc	127,256
Canadian Linen and Uniform	31,573
Canadian Tree Services	55,897
Canadian Recreation Solutions Inc	209,451
Canadian Union of Public Employees Local 358	292,413
Canada Big Truck Rental	120,960
Canoe Procurement Group (EB Horsman)	63,057
Caro Analytical Services	52,645
CDW Canada Inc	319,218
Central Square Canada Software Inc	168,202
Chemainus Festival of Murals Society	52,886
Chemainus and District Chamber of Commerce	30,000
Chemainus Business Improvement Association	172,287
Chesterfield Sports Society - Cowichan	62,168
Chubb Life Insurance Company of Canada	43,293

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
CIF Composites Inc	72,700
Cimco Refrigeration	38,525
City of Duncan	349,810
City of Nanaimo	46,187
Clean Sweep Services	202,742
Cleartech Industries Inc	361,287
CLT 0003 Community Society	75,000
Coastal Animal Control Services of BC Ltd	193,806
Corp of The District of North Cowichan	63,039
Cowichan Valley Regional District	18,998,318
Cowichan Trail Stewardship Society	141,048
Cowichan Housing Association	154,051
Cowichan Band Superintendent Trust	455,373
Cowichan Valley Regional Hospital District	4,677,704
Cowichan Green Community Society	30,207
Cowichan Neighborhood House Association	38,600
Cutting Edge Enterprises Ltd	118,116
Daeco Installations Ltd	46,483
Davies, Angela	25,250
DB Perks & Associates Ltd	33,858
De Jong, Robert	127,702
Deloitte LLP	40,082
Design X Promotions Inc	30,202
DFS Motors Ltd (Dba Island Ford)	71,337
Diamond Head Consulting Ltd	36,261
Digital Postage On Call - Neopost Canada Ltd	31,500
Duncan Paving - (Div of OK Industries Ltd)	829,180
Duncan Curling Club	39,984
Duncan Cowichan Chamber of Commerce	34,446
Echelon Creative Inc	1,936,407
Ecofish Research Ltd	86,579
Ellison Excavating Ltd	57,590
Equitable Life	1,191,406
Esri Canada Ltd	67,572
Euna Solutions (GTY Software Inc)	59,078
FBM Plumbing and Heating	41,625
Fineline Road Marking	30,802
Footprints Security Patrol Inc	187,053
FortisBC Energy Inc	184,432
Gantzer Water LLC	26,326
GFL Environmental Inc	457,144
Gotraffic Management Inc	133,993
Graphic Office Interiors Ltd.	55,500

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
Greca Holdings Ltd	216,824
Gregg Distributors Co Ltd	45,465
Grover Communications Inc	58,872
Halalt First Nations	35,000
Hastings Excavating Ltd	30,198
Herold Engineering Limited	97,937
House Calls Painting & Decorating	25,578
IA Private Wealth	63,409
Iconix Waterworks	281,716
Innovative Signage Inc	65,014
Island Tractor & Supply (Canada) Ltd	44,891
Island Chevrolet Buick Gmc	61,418
Island Temperature Controls Ltd	102,206
IX Solutions Ltd	40,950
Johnsons Trucking Western Ltd	76,059
JSA Sport Architecture Inc	63,966
Khowutzun Forest Services LP	44,548
Killen's Landscaping	47,809
KPMG LLP	63,269
Krasy Joe's Property Maintenance Specialists	153,941
Lafarge Canada Inc	83,824
Leon Signs Ltd	38,467
Leuco Construction	151,628
Licker Geospatial Consulting Ltd	61,289
Lifesaving Society BC & Yukon Branch	26,214
Madill The Office Company	30,885
Madrone Environmental Services Ltd	181,721
Mathers Roy	67,928
McElhanney Associates Land Surveying Ltd	582,482
McKinstry Holdings Ltd	260,511
Mellor Excavating	79,599
Microsoft Licensing GP	238,056
Micro Com Systems Ltd	28,699
Millennia Research Ltd	50,060
Minister of Finance - EHT	411,758
Minister of Finance - Ministry of Environment	59,426
Minister of Finance - School Tax	7,243,975
Morrison Hershfield Limited	34,239
Mortimers Monumental Works	26,000
MSA Ford Sales	66,966
MSC Excavating Ltd	70,182
Municipal Insurance Association of BC	302,017
Nazim Garden Landscape Designs Ltd	97,713

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
Nutrien AG Solutions Inc	41,598
O'Connor Motors Ltd	38,870
OK Tire - Duncan Tire (1999) Ltd	51,639
Onsight Tree Services / Cowichan Valley Septic	63,787
Osborne Electro-Mechanics Ltd	65,094
Pacific Flow Control Ltd	55,872
Parsons Inc	1,039,668
Pension Corporation	3,027,630
Phoenix Benefits Solutions	43,690
Pontious Contracting Ltd	69,240
Porters Dairy Ltd	44,620
Printer World International Inc	28,270
PSD Citywide Inc	80,534
Receiver General For Canada - Commissioner	4,802,960
Receiver General For Canada - Revenue Canada	6,174,279
R French Consulting	50,400
Ricoh Canada Inc	66,474
Rocky Mountain Phoenix Inc	30,796
Roper Greyell LLP	38,363
Routeware Canada Dba Recollect Systems	29,613
Rolutions Corporation	27,574
Ryder Architecture (Canada) Inc	249,070
Safetek Emergency Vehicles Ltd	1,248,875
Sahtlam Sand & Gravel Ltd	38,471
Save-On-Septic Services Ltd	44,057
SB Windows and Doors Ltd	39,689
Skyblue Cleaning Corporation	127,843
Solidcad	27,941
Somenos Marsh Wildlife Society	70,706
Southern Railway Vancouver Island	55,264
South Vancouver Island Assessment & Referral	36,788
Stan Holman Backhoe Service	51,700
Steve Marshall Motors (1996) Ltd	103,083
Stevenson Luchies & Legh "In Trust"	336,000
Stone Pacific Contracting Ltd	372,435
Suncor Energy Products Partnership	572,139
Sylvis Environmental Services Inc	53,835
Tagz Fencing Inc	44,830
Telus	65,874
Telus Mobility	98,252
The Iteam	56,567
Tim Pley & Associates Ltd	76,834
Total Power Limited	58,835

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
Turner Lane Development Corp	82,000
Unitech Construction Management Ltd	9,571,907
Universal Traffic (258) Ltd	305,818
Upanup Studios Inc	32,547
Urban Systems Ltd	162,428
Urban One Special Projects	50,290
Urban Matters CCC Ltd	27,468
Vancouver Island Regional Library	2,136,007
Velocity Truck Centres	105,491
Victoria Playco Installations Ltd	49,875
Vidka Holdings Ltd	35,856
Warmland Restorative Justice Society	26,320
Waste Management of Canada Corporation	98,609
Waste Connections of Canada Inc	308,571
Watt Consulting Group	88,504
Western Water Associates Ltd	56,818
Westland Insurance Group Ltd	96,315
West Coast Flootation Systems	222,435
Wholesale Fire Rescue Ltd	41,348
Winter Trucking (2021) Ltd	33,315
Worksafe BC	977,995
WSP Canada Inc	331,863
Wyatt, Jeri	65,000
Young Anderson Barrister & Solicitors	523,103
Young Anderson Barrister & Solicitors "In Trust"	2,090,896
Ziro Technologies Inc	67,486
Total paid to suppliers who received aggregate payments of greater than \$25,000	\$ 88,173,866
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	\$ 4,310,951
TOTAL PAID TO SUPPLIERS	\$ 92,484,817
Consolidated total of grant contributions \$25,000 or greater	365,443
Consolidated total of grant contributions less than \$25,000	130,683
TOTAL GRANT CONTRIBUTIONS	\$ 496,126
TOTAL GRANT and SUPPLIER PAYMENTS	\$ 92,980,943

The Corporation of the District of North Cowichan
Statement of Financial Information
For the year ended December 31, 2024

SUPPLIER PAYMENTS GREATER THAN \$25,000

SUPPLIER	TOTAL
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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, 2024

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
May 21, 2025

Rob Douglas
Mayor
May 21, 2025