



**COWICHAN VALLEY  
REGIONAL DISTRICT**

**2020  
STATEMENT OF  
FINANCIAL INFORMATION**

## **Cowichan Valley Regional District**

### **MANAGEMENT REPORT**

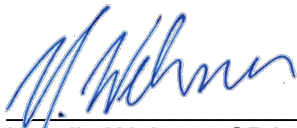
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act (the "Act") have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. 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 also responsible for implementation and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Regional Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls and exercises this responsibility through the Regional Services Committee of the Board.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian 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 Regional District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Corporate Services Committee of the Board.

On Behalf of Cowichan Valley Regional District



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Natalie Wehner, CPA, CMA  
Corporate Financial Officer, Finance Division  
Cowichan Valley Regional District  
June 9, 2021

Cowichan Valley Regional District

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Natalie Wehner CPA, CMA  
Corporate Financial Officer

June 10, 2021  
Date



Aaron Stone  
Chairperson

JUNE 11, 2021  
Date

**Cowichan Valley Regional District**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

The Cowichan Valley Regional District has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

**Cowichan Valley Regional District**  
**STATEMENT OF SEVERANCE AGREEMENT**

There was one severance agreement under which payment commenced between the Cowichan Valley Regional District and its non-unionized employees during fiscal year 2020.

This agreement represents 7 weeks of compensation.

“Compensation” is defined as salary plus benefits.

**COWICHAN VALLEY REGIONAL DISTRICT  
DIRECTOR REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2020**

Director	Position	Remuneration	Expenses Note 1
Salmon, B.	Director - Area A	36,235.49	1,482.81
Acton, S.	Director - Area B	34,030.84	709.84
Wilson, M.	Director - Area C	33,827.32	3,023.25
Iannidinardo, L.	Director - Area D	34,030.84	750.83
Nicholson, A.	Director - Area E	34,030.84	1,051.61
Morrison, I.	Director - Area F	40,329.84	7,057.38
Smith, L.	Director - Area G	33,929.08	4,067.16
Maartman, B.	Director - Area H ***	1,766.00	-
Maartman, M.	Director - Area H ****	9,103.38	-
Kuhn, K.	Director - Area I	33,827.32	4,543.11
Staples, M.	Director - Duncan	19,553.51	109.54
Stone, A.	Chair - Director - Ladysmith	49,090.76	131.20
McGonigle, T.	Director - Lake Cowichan	19,553.51	191.05
Marsh, K.	Director - North Cowichan	21,443.21	152.19
Siebring, A.	Director - North Cowichan	19,553.51	109.54
Toporowski, D.	Director - North Cowichan	19,553.51	198.95
Ryan, S.	Alternate - Area A	268.87	-
Goddard, H.	Alternate - Area B	543.04	-
Herriott, D.	Alternate - Area C	-	-
MacNeil, J.	Alternate - Area E	-	-
MacNeill, C.	Alternate - Area E	271.52	-
Taylor, G.	Alternate - Area G	133.11	-
Haime, C.	Alternate - Area H	40,614.25	-
Tatham, J.	Alternate - Area I	543.04	-
Duncan, T.	Alternate - Duncan	271.52	-
McKay, P.	Alternate - Ladysmith	-	-
Sandhu, K.	Alternate - Lake Cowichan	814.56	91.03
Justice, C.	Alternate - North Cowichan	3,937.04	-
Manhas, T.	Alternate - North Cowichan	1,357.60	-
Sawrie, R.	Alternate - North Cowichan	135.76	-
		<b>\$ 488,749.27</b>	<b>\$ 23,669.49</b>

Note 1

Expenses include travel, conference, and mileage expenses.

\*\*\* Director term started December 8, 2020

\*\*\*\* Director retired March, 2020

**COWICHAN VALLEY REGIONAL DISTRICT  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2020  
EARNINGS GREATER THAN \$75,000**

Employee	Position	Remuneration Note 1	Expenses Note 2
Aikenhead, A.	Human Resources Advisor	88,483.49	534.25
Anderson, G.	Building/Plumbing Inspector/Bylaw Enforcement Officer	78,253.44	1,235.30
Annis, E.	Procurement Officer	92,027.30	1,075.01
Askham, T.	Manager, Island Savings Centre (ISC)	119,249.58	446.38
Barclay, S.	Corporate Records Officer	81,209.82	603.67
Batstone, K.	Planner III	79,402.58	190.98
Blatchford, L.	Manager, Cowichan Lake Recreation	122,138.90	3,562.86
Bowen, T.	Assistant Finance Manger, Operations	96,086.92	2,939.15
Boyle, C.	Planner I	77,735.62	1,260.18
Boyles, S.	South Cowichan Administration & Facility Booking Coordinator	91,512.87	1,301.00
Breen, C.	Senior Planner	117,660.94	1,565.20
Brown, D.	Parks Planning Technician	76,719.72	-
Bryski, S.	Building/Plumbing Inspector	82,877.63	1,272.05
Carruthers, B.	Chief Administrative Officer	228,847.92	2,616.22
Coleman, B.	North/Central Cowichan Facility Coordinator	108,060.97	853.66
Coles, W.	Systems Technician III	78,931.62	1,202.25
Daugenet, L.	Engineering Technologist III	81,272.55	690.25
Davies, L.	Senior Accounting Analyst	79,012.75	2,501.90
De Jong, J.	Fire Rescue Services Coordinator	97,360.93	3,701.05
Dennison, B.	Manager, Water Management	128,293.15	584.00
Dhami, R.	Senior Utilities Operator	108,328.61	198.00
Dias, R.	Parks Superintendent	108,901.92	-
Diver, A.	Emergency Program Coordinator	78,553.43	4,761.90
Dixon, E.	Planner I	81,463.64	1,401.39
Douglas, C.	Operations Attendant Lead Hand	76,059.33	-
Eichenlaub, N.	Utilities Operator II	75,179.86	-
Elder, B.	Utilities Operator II	83,137.34	662.25
Elzinga, J.	General Manager, Community Services	172,679.97	1,088.01
Etherington, T.	Utilities Operations Superintendent	123,219.42	268.07
Fairfield, H.	Operations Supervisor	80,612.83	290.78
Farquhar, B.	Manager, Parks & Trails	131,527.63	-
Faughnan, W.	Utilities Operator II	94,560.20	646.99
Gervais, Keir	Manager, Public Safety	120,768.16	2,321.64
Gidden, G	Parks & Trails Planner	82,870.14	1,262.79
Grant, R.	GIS Supervisor	91,728.65	1,248.79
Grieder, M.	Emergnecy Telecommunications Coodinator	96,380.92	317.84
Harrison, K.	Deputy Corporate Secretary Legislative Services	109,191.79	636.64
Hatami, H.	General Manager, Engineering Services	167,406.03	507.35
Heppner, S.	Manager, Information Technology	122,726.34	1,255.37
Herrera, S.	Planner II	82,661.67	1,765.31
Horner, S.	Payroll Coordinator	95,490.48	2,071.46
Hulti, M.	Human Resources Consultant	115,762.61	2,551.19
Johnson, M.	Buidling Maintenance/Ice Maker II	106,015.09	576.09
Kaul, T.	Programmer 2	76,462.69	-
Kjerulf, A.	General Manager, Land Use Services	139,048.97	2,688.35
Knodel, N.	Senior Building/Plumbing Inspector/Bylaw Enforcement Officer	82,708.53	-
Knodel-Joy, L.	Senior Engineering Technologist	88,302.86	1,203.05
Kueber, M.	General Manager, Corporate Services	180,798.99	2,533.45
Lawrence, K.	Senior Environmental Analyst	88,928.02	50.00
Layseca, J.	Programs & Marketing Coordinator	88,296.23	19.86
Legault, A.	Manager, Legislative Services	130,404.62	26.67
Lendrum, R.	Operations Attendant Lead Hand	76,872.17	169.99
Lesergent, T.	Operations Lead Hand	96,665.94	-
Liddle, A.	South Cowichan Facility Coordinator	108,218.25	598.24

**COWICHAN VALLEY REGIONAL DISTRICT  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2020  
EARNINGS GREATER THAN \$75,000**

Liddle, K.	Manager, South Cowichan Recreation	120,377.39	1,672.37
Limshue, F.	Manager, Development Services	117,096.08	1,935.00
Litchfield, N.	Utilities Operator II	81,056.06	198.00
MacDonald, I.	Senior Building/Plumbing Inspector/Bylaw Enforcement Officer	112,896.44	1,831.77
Malones, M.	Utilities Operator II	86,534.87	523.99
Miller, C.	Manager, Environmental Services	117,673.11	1,753.19
Miller, M.	Parks Capital Projects Specialist	81,485.02	-
Mohan, B.	Manager, Human Resources	130,310.95	165.12
Molyneaux, J.	Utilities - Electrical and Instrumentation	114,095.69	180.00
Moore, J.	Environmental Analyst/Technician	88,670.68	50.00
Morano, N.	Bylaw Enforcement Officer	76,988.77	62.99
Nelson, A.	Executive Assistant	79,173.08	17.73
O'Riordan, B.	Manager, Economic Development	102,502.46	2,313.15
Raimondo, S.	Systems Project Tech	81,542.97	1,369.84
Rigby, J.	Programs & Events Coordinator	99,597.01	208.86
Rondeau, R.	Planner II	81,360.18	1,878.44
Rose, A.	Utilities Operator II	87,303.59	1,071.40
Sarady, I.	Environmental Technologist II	77,010.54	-
Schrader, K.	Manager, Arts & Culture	117,673.15	-
Schumacher, K.	Manager, Communications and Engagement	106,866.08	2,803.82
Shewchuk, G.	Building/Plumbing Inspector	78,186.89	-
Simmons, R.	Technical Director	85,429.04	-
Smith, B.	Safety & Wellness Advisor	82,644.18	2,212.31
Smith, C.	Utilities Operator II	82,596.62	672.30
Soldera, T.	Assistant Finance Manager, Planning	110,561.34	1,489.00
Soroka, T.	Parks & Trails Planner	83,431.57	1,220.60
Thomson, V.	Assistant Project Engineer	93,660.55	-
Tippett, M.	Manager, Community & Regional Planning	137,374.01	1,420.14
Tokarek, A.	Asset Coordinator	104,016.53	1,593.80
Wakeham, J.	Manager, Facilities & Transit	125,687.35	1,455.72
Waraich, T.	Manager, Recycling & Waste Management	117,629.18	3,414.70
Wehner, N.	Manager, Finance	128,994.04	2,106.90
Wilson, B.	Parks Field Operations Supervisor	80,627.84	-
Wright, L.	Panner II	82,044.08	-
<b>Subtotal</b>		8,920,169.37	92,877.97
Consolidated total of employees earning less than \$75,000		9,408,676.16	7,784.47
<b>Total Remuneration and Expenses for Employees</b>		<b>\$ 18,328,845.53</b>	<b>\$ 100,662.44</b>

**Reconciliation:**

Schedule of Remuneration for Elected Officials		\$ 488,749.27
Schedule of Remuneration for Employees		18,328,845.53
<b>Subtotal:</b>		18,817,594.80
Variance	Note 3	4,267,903.20
<b>Total Personnel Costs as per consolidated financial statements</b>		<b>\$ 23,085,498.00</b>

Note 1

Remuneration includes the sum of gross salary plus the value of taxable benefits.

Note 2

Expenses includes costs such as mileage to meetings, conference, professional accreditation, and membership fees. These expenses "... are not limited to expenses that are generally perceived as prerequisites or bestowing personal benefit, and may include expenditures required for employees to perform their job functions".

Note 3

The schedule of remuneration are based on actual payments made during 2020. This figure differs significantly from the expenses recorded in the financial statements which are reported on an accrual basis and included all wages and benefits accruing to staff.



**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2020  
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
3D ELECTRICAL SERVICES	25,981.29
AGAT LABORATORIES LTD	70,400.40
APEX LANDSCAPE & IRRIGATION	59,973.32
ARCHIE JOHNSTONE PLUMBING & HEATING LTD	249,371.63
ASSOCIATED FIRE SAFETY EQUIPMENT	35,061.58
AUTOMATIONDIRECT.COM	31,035.66
AVALON MECHANICAL CONSULTANTS LTD	53,417.20
BC AQUIFER	62,687.28
BC HYDRO	993,312.89
BC TRANSIT	2,547,318.79
BDO CANADA LLP	34,959.75
BIG ASS FANS	36,534.40
BLACK PRESS GROUP LTD	67,042.07
BUNZL CANADA INC dba ACME SUPPLIES	73,837.23
BUTLER CONCRETE & AGGREGATE LTD.	26,980.61
CALEDONIA FIRE PROTECTION LTD	26,359.07
CANADIAN CORPS OF COMMISSIONAIRES	86,767.91
CANADIAN TIRE	44,945.27
CATALYST PAPER: CROFTON DIVISION	42,038.85
CDW CANADA	113,263.97
CENTRALSQUARE CANADA SOFTWARE INC	36,854.93
CHARTER TELECOM INC	103,769.47
CHRISTIE LITES	43,821.17
CIMCO REFRIGERATION	105,614.43
CITY OF DUNCAN	261,179.27
CITY OF NANAIMO	609,425.31
CIVICPLUS	35,920.15
CLARO ENVIRONMENTAL TECHNOLOGIES	437,291.89
COASTAL ANIMAL CONTROL SERVICES OF BC	103,445.42
COPCAN	360,594.99
COPPERTOP HOLDINGS LTD	47,668.44
CORPORATE EXPRESS INC. DBA STAPLES BUSINESS	80,989.43
COWICHAN ENGINEERING SERVICES	29,136.34
COWICHAN HOUSING ASSOCIATION	316,000.00
COWICHAN VALLEY HOSPICE SOCIETY	32,887.25
COWICHAN VALLEY SPORTS INC	30,114.15
COWICHAN WATERSHED SOCIETY	50,000.00
CUMMINS CANADA ULC	35,599.42
CUPE LOCAL 358	154,316.00
CUTTING EDGE ENTERPRISES LTD	52,500.00
DAVID STALKER EXCAVATING LTD	1,790,888.85
DISTRICT MUNICIPALITY OF NORTH COWICHAN	410,520.07
DRILLWELL ENTERPRISES (1982) LTD	58,166.33
DUNCAN ELECTRIC MOTOR LTD	26,792.16
DUNCAN PAVING COMPANY	88,083.11
EASY LIVING LANDSCAPING (606550 BC LTD)	669,942.03
EB HORSMAN & SON	75,669.53
ECONICS INNOVATIONS INC	65,038.50
ESRI CANADA LIMITED	82,123.30
FINNING CANADA	152,277.19
FISHER ROAD RECYCLING	844,390.69
FOOTPRINTS SECURITY PATROL INC	54,035.62
FORTISBC - NATURAL GAS	73,460.24
FRASER VALLEY REFRIGERATION LTD	332,270.15
FRONTIER POWER PRODUCTS LTD	80,410.40
GEE DAN PRODUCTIONS	37,300.81
GEO-TECH INDUSTRIES INC	38,266.87
GFL ENVIRONMENTAL INC	437,836.39
GREAT WEST EQUIPMENT	28,491.95
GREEN ROOTS PLAY EQUIPMENT	130,948.65
HOME DEPOT CREDIT SERVICES	30,326.99
HOULE ELECTRIC LIMITED	55,100.11
ICBC	95,670.00
ICONIX WATERWORKS LIMITED PARTNERSHIP	600,436.28
INDEPENDENT PUMP & MECHANICAL LTD	49,714.89
ISLAND CHEVROLET.BUICK.GMC	71,033.27
KAL TIRE	30,431.83
KERR WOOD LEIDAL	223,012.54
KINSOL TIMBER SYSTEMS	52,500.00
KTI LIMITED	57,446.41

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2020  
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
L.B. ENTERPRISES	34,540.70
LEON SIGNS LTD	46,711.91
LIDSTONE & COMPANY BARRISTERS & SOLICITORS	60,111.65
MANULIFE FINANCIAL	1,391,426.88
MARPOLE TRANSPORT LTD	1,291,827.11
MATTHEWS STORE FIXTURES & SHELVING	33,831.41
MCCUAIG & ASSOCIATES ENGINEERING LTD.	53,194.30
MCELHANNEY CONSULTING SERVICES LTD	450,462.26
MICROSOFT CORPORATION	76,823.90
MINISTER OF FINANCE	271,907.80
MODUS	361,713.50
MUNICIPAL INSURANCE ASSOCIATION OF BC (MIABC)	624,484.69
MUNICIPAL FINANCE AUTHORITY	6,677,396.89
MUNICIPAL PENSION PLAN	2,950,949.09
NORTH OYSTER & AREA HISTORICAL SOCIETY	31,265.00
NORTHWEST HYDRAULIC CONSULTANTS	623,393.89
NUTRIEN AG SOLUTIONS (CANADA)	27,914.50
P & R TRUCK CENTRE LTD	190,429.34
PALMER ENVIRONMENTAL CONSULTING GROUP INC.	150,592.51
PARHAR HOLDINGS BUSINESS PARK LTD	77,545.22
PAYNE ENGINEERING GEOLOGY LTD	32,266.41
PENINSULA CO-OP	52,866.76
PERFECTMIND INC	26,350.54
PITNEY WORKS	32,605.65
PLANET CLEAN (DUNCAN)	58,746.13
PONTIOUS CONTRACTING LTD	101,972.34
PRICES LOCK & SAFE	41,113.24
PRIME GOVERNMENT SOLUTIONS	44,151.00
R.A. MALATEST & ASSOCIATES LTD	54,434.89
RADIOWORKS	137,370.01
RAMTECH ENVIRONMENTAL PRODUCTS	55,633.92
REAL CANADIAN SUPERSTORE (THE)	26,348.89
RECEIVER GENERAL	5,057,056.38
REGIONAL DISPOSAL COMPANY	2,567,598.63
REGIONAL DISTRICT OF NANAIMO	30,877.75
RICOH CANADA INC	32,290.07
ROCKY MOUNTAIN PHOENIX	130,191.36
ROLLINS MACHINERY LIMITED	44,881.83
RONA INC	30,229.73
RYLER HOLDINGS LTD	26,481.00
SAVE-ON-SEPTIC SERVICES INC	166,469.73
SAWMILL SALES DIRECT LTD	35,363.95
SHANE'S EXCAVATING	30,103.01
SHAW CABLESYSTEMS G.P.	75,523.88
SHUR-POWER ELECTRIC LTD	35,955.90
SILVER STREAK ALUMINUM BOATS	99,942.82
SMITHCAMERON PUMP SOLUTIONS	27,578.88
SOFTCHOICE LP	53,277.41
STANTEC CONSULTING LTD	589,886.22
STEWART MCDANNOLD STUART	165,181.71
STONE PACIFIC CONTRACTING LTD	1,658,312.72
STRATHCONA FORESTRY CONSULTING	33,224.63
SUDDEN TECHNOLOGIES	44,161.93
SUNCOR ENERGY PRODUCTS PARTNERSHIP	88,793.03
SUNCOR ENERGY PRODUCTS PARTNERSHIP	54,730.00
SUPERIOR PROPANE	60,908.11
TELUS	114,233.78
TELUS CUSTOM SECURITY SYSTEMS / PRICE'S ALARM	27,252.71
TELUS MOBILITY	79,704.24
TELUS SERVICES INC	53,222.40
TOURISM COWICHAN SOCIETY	398,412.30
TOWN OF LADYSMITH	277,283.11
TOWN OF LAKE COWICHAN	332,177.74
TOWN OF VIEW ROYAL	112,000.00
UNITED STEELWORKERS 1-1937	61,311.59
UNIVERSAL SHEET METAL LTD	29,445.15
VALLEY CARPET ONE	36,428.56
VANCOUVER ISLAND REGIONAL LIBRARY	2,021,109.00
VICTORIA FORD ALLIANCE LTD dba GLENOAK FORD	46,596.48

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2020  
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
WASTE CONNECTIONS OF CANADA INC.	48,780.16
WFR WHOLESALE FIRE & RESCUE LTD	41,652.52
WORKERS' COMPENSATION BOARD	340,964.14
WSP CANADA GROUP LIMITED	191,886.31
YENDOR LOGGING	49,017.16
YOUNG ANDERSON BARRISTERS & SOLICITORS	49,748.46
<b>Total paid to suppliers who received aggregate payments of greater than \$25,000</b>	<b>\$ 45,891,631.21</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>4,412,930.07</b>
<b>TOTAL PAID TO SUPPLIERS</b>	<b>\$ 50,304,561.28</b>
Consolidated total of grants exceeding \$25,000	863,294.00
Consolidated total of contributions exceeding \$25,000	469,520.00
<b>Consolidated total of all grants and contributions exceeding \$25,000</b>	<b>\$ 1,332,814.00</b>
<b>Total Grants, Contributions and Supplier Payments</b>	<b>\$ 51,637,375.28</b>

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.

**COWICHAN VALLEY REGIONAL DISTRICT  
YEAR ENDED DECEMBER 31, 2020  
PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES  
OF GRANTS OR CONTRIBUTIONS**

**Grants**

COWICHAN AQUATICS	137,580.00
COWICHAN COMMUNITY POLICING ADVISORY SOCIETY	122,840.00
COWICHAN LAKE COMMUNITY SERVICES	55,000.00
COWICHAN SPORTSPLEX	58,525.00
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY	27,034.00
COWICHAN VALLEY HOSPICE SOCIETY	61,000.00
FRANK JAMESON COMMUNITY CENTRE	39,216.00
LADYSMITH RECREATION	126,145.00
SHAWNIGAN LAKE HISTORICAL SOCIETY	25,722.00
SOCIAL PLANNING COWICHAN	88,841.00
SOUTH COWICHAN COMMUNITY POLICING ADVISORY SOCIETY	88,841.00
THETIS ISLAND RESIDENTS AND RATEPAYERS ASSOCIATION	32,550.00
	<u>863,294.00</u>

**Contributions**

COWICHAN GREEN COMMUNITY	300,000.00
COWICHAN STATION AREA ASSOCIATION	32,202.00
KAAZTA HISTORICAL SOCIETY	29,422.00
VICTIM SERVICES	107,896.00
	<u>469,520.00</u>

**Total Grants and Contributions**

<u>\$ 1,332,814.00</u>
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