



COWICHAN VALLEY REGIONAL DISTRICT

2013

STATEMENT OF FINANCIAL INFORMATION

Cowichan Valley Regional District

MANAGEMENT REPORT

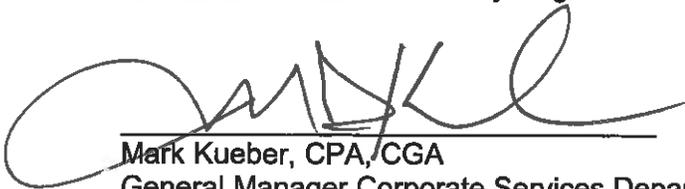
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act (the "Act") have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. 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 Regional Services Committee of the Board.

On Behalf of Cowichan Valley Regional District



Mark Kueber, CPA, CGA
General Manager Corporate Services Department
Cowichan Valley Regional District
May 14th, 2014

Cowichan Valley Regional District

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned represents the Board of Directors of the Cowichan Valley Regional District and approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Mark Kueber, CPA, CGA
General Manager Corporate Services Department
Cowichan Valley Regional District

June 2 2014
Date



COWICHAN VALLEY REGIONAL DISTRICT

Resolution dated: May 14, 2014

It was moved and seconded:

1. 1. That the Cowichan Valley Regional District's 2013 Financial Statements be approved.
2. That the BDO Canada LLP's Audit Results and Communications Report be received.

MOTION CARRIED

I, Joe Barry, Corporate Secretary of the Cowichan Valley Regional District do hereby certify the above to be a true and correct copy of an excerpt of the minutes of the Regular meeting of the Board of Directors of the Cowichan Valley Regional District held on Wednesday, May 14, 2014, applicable to resolution number 14-234.

Date

MAY 16 2014

Joe Barry
Corporate Secretary

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 were no severance agreements under which payment commenced between the Cowichan Valley Regional District and its non-unionized employees during fiscal year 2013.

“Compensation” is defined as salary plus the employer’s portion of Municipal Pension Plan contributions.

**COWICHAN VALLEY REGIONAL DISTRICT
DIRECTOR REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2013**

Director	Position	Remuneration Note 1	Expenses Note 2
Walker, M.	Director - Area A	\$ 24,325.60	\$ -
Fraser, B.	Director - Area B	24,325.60	6,734.80
Giles, G.	Director - Area C	24,325.60	4,972.21
Iannidinardo, L.	Director - Area D	24,325.60	5,916.14
Duncan, L.	Director - Area E	32,942.69	10,218.48
Morrison, I.	Director - Area F	27,682.12	13,781.11
Dorey, M.	Director - Area G	24,325.60	4,479.19
Marcotte, M.	Director - Area H	24,325.60	8,352.32
Weaver, P.	Director - Area I	24,325.60	5,837.54
Kent, P.	Director - Duncan	16,215.42	894.83
Hutchins, R.	Chair - Director - Ladysmith	34,141.90	12,658.05
McGonigle, T.	Director - Lake Cowichan	16,215.42	680.40
Lefebure, J.	Director - North Cowichan	16,215.42	79.44
Hartmann, R.	Director - North Cowichan	16,215.42	10.00
Lines, B.	Director - North Cowichan	16,215.42	-
Crowe, D.	Alternate - Area A	482.24	-
Musselwhite, K.	Alternate - Area B	602.80	-
Raimondo, F.	Alternate - Area C	723.36	245.90
Heinio, L.	Alternate - Area D	361.68	229.66
Lees, M.	Alternate - Area E	1,500.00	665.52
Williams, K.	Alternate - Area E	723.36	10.00
Darling, D.	Alternate - Area F	723.36	-
Nelles, H.	Alternate - Area G	361.68	108.00
Hodson, B.	Alternate - Area I	723.36	183.06
Jackson, S.	Alternate - Duncan	361.68	-
Drysdale, W.	Alternate - Ladysmith	120.56	-
Paterson, D.	Alternate - Ladysmith	120.56	31.49
Day, B.	Alternate - Lake Cowichan	723.36	975.04
Hornbrook, F.	Alternate - Lake Cowichan	-	529.30
Ingram, J.	Alternate - Lake Cowichan	-	529.30
Marsh, K.	Alternate - North Cowichan	602.80	-
Siebring, A	Alternate - North Cowichan	241.12	-
Woike, J.	Alternate - North Cowichan	120.56	-
		\$ 354,615.49	\$ 78,121.78

Note 1

Remuneration reflects gross salary and applicable benefits. One third of the salary is a tax free expense allowance.

Note 2

Expenses include travel, conference, and mileage expenses.

**COWICHAN VALLEY REGIONAL DISTRICT
EMPLOYEE REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2013
EARNINGS GREATER THAN \$75,000**

Employee	Position	Remuneration		Expenses	
		Note 1	Note 2	Note 1	Note 2
Adair, J.	Superintendent, Solid Waste Operations	\$ 103,069.04	\$	3,826.75	
Allen, C.	Administrative Supervisor	77,035.28		686.88	
Anderson, T.	General Manager, Planning & Development	147,427.27		2,308.85	
Austen, R.	General Manager, Parks, Rec & Culture	154,642.05		2,120.96	
Barry, J.	Manager, Legislative Services	117,120.06		2,341.30	
Bath, J.	Administrative Supervisor	75,395.34		157.44	
Blatchford, L.	Manager, Cowichan Lake Recreation	113,567.50		4,257.76	
Bonekamp, G.	Senior Engineering Technologist	80,262.12		2,863.28	
Boyles, S.	Admin & Facility Booking Co-ordinator	82,642.44		1,741.82	
Breckenridge, G.	Chief Building Inspector	78,688.77		2,554.08	
Carpenter, S.	Payroll Co-ordinator	80,190.83		3,258.74	
Coleman, B.	North/Central Cowichan Facility Co-ordinator	96,168.27		293.52	
Conway, R.	Manager, Development Services	125,783.72		1,009.40	
Dennison, B.	General Manager, Engineering Services	147,785.37		1,479.25	
Dhami, R.	Utilities Operator	76,590.92		337.66	
Dias, R.	Parks Superintendent	96,712.33		21.09	
Duncan, B.	Manager, Inspections & Enforcement	93,025.55		1,155.87	
Ellis, J.	General Manager, Regional Services	131,728.96		1,324.96	
Elzinga, J.	Manager, Island Savings Centre	112,438.30		2,997.76	
Etherington, T.	Operations Superintendent	92,241.54		365.00	
Ewing, C.	Manager, Information Technology	113,352.51		-	
Farquhar, B.	Manager, Parks and Trails	123,757.60		900.79	
Foo, K.	Senior Environmental Analyst	75,352.77		1,237.60	
Frost, R.	West Coast Facility Co-ordinator	96,341.97		2,519.29	
Grant, R.	GIS Supervisor	82,744.32		2,402.00	
Harrison, K.	Legislative Services Co-ordinator	97,872.68		586.74	
Hulti, M.	Human Resources Consultant	99,869.47		2,197.09	
Hurcombe, S.	Budget Co-ordinator	95,871.27		3,196.80	
Jackson, J.	Project Engineer	97,563.29		2,093.64	
Jones, W.	Chief Administrative Officer	197,991.20		8,240.77	
Kjerulf, A.	Senior Planner	84,543.68		3,413.89	
Knodel-Joy, L.	Senior Engineering Technologist	80,170.16		1,739.86	
Kueber, M.	General Manager, Corporate Services	159,459.13		5,434.19	
Lachman, K.	Business Development Officer	88,730.84		6,447.79	
Leitch, D.	Manager, Water Management	116,676.14		1,979.96	
Lewis, J.	Utilities Operator	76,139.56		1,801.76	
Liddle, A.	South Cowichan Facility Co-ordinator	90,940.11		727.92	
Liddle, K.	Manager, South Cowichan Recreation	111,305.47		2,991.03	
McDonald, R.	Manager, Recycling & Waste Management	111,372.77		2,455.47	
Millar, G.	Manager, Economic Development	112,275.48		6,621.48	
Miller, C.	Manager, Regional Environmental Policy	108,318.36		7,149.61	
Moss, S.	Manager, Finance	119,224.28		5,258.34	
Olive, N.	Manager, Capital Projects	117,690.50		1,989.22	
Parker, D.	Utilities Operator	94,847.85		1,365.43	
Rigby, J.	Programs & Events Co-ordinator	86,321.51		1,449.29	
Sanderson, S.	Manager, Public Safety	112,521.24		4,235.76	
Schaefer, M.	Technical Director	86,447.92		403.14	
Schrader, K.	Manager, Arts and Culture	101,228.26		7,503.90	
Spalding, A.	Admin & Facility Booking Co-ordinator	84,884.02		1,689.84	
Tippett, M.	Manager, Community & Regional Planning	124,060.91		1,052.19	
Van Horne, J.	Manager, Human Resources	118,675.90		910.64	
Wakeham, J.	Manager, Facility, Fleet and Transit	115,355.28		6,433.02	
Total Employees over \$75,000		\$ 5,464,422.11	\$	131,530.82	
Total Employees under \$75,000		9,670,397.74		115,969.16	
TOTAL EMPLOYEES		\$ 15,134,819.85	\$	247,499.98	

Note 1

Remuneration includes the sum of gross salary plus the value of 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".

**COWICHAN VALLEY REGIONAL DISTRICT
EMPLOYEE REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2013**

To Reconcile Total Wages to the Operating Statement

Total Remuneration - elected officials, and members of the Board of Directors	\$ 237,151.21
Total Remuneration - Other Employees	15,134,819.85
Subtotal	<u>15,371,971.06</u>
Reconciling Items:	
Non Taxable Benefits	2,707,790.94
Severance payments	-
Total per Note 10 of the Consolidated Financial Statements	<u>18,079,762.00</u>
Variance	<u><u>0.00</u></u>

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2013
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
0704315 BC LTD	28,287.91
ACME SUPPLIES LTD	44,354.53
ACTIVE EARTH ENGINEERING LTD	43,184.60
ACTIVE INDUSTRIAL WASTE MANAGEMENT LTD	52,901.36
ACTIVE NETWORK LTD THE	48,136.93
ACUMEN COMMUNICATIONS GROUP INC	76,363.37
ANDERSON CIVIL CONSULTANTS INC	97,199.02
APEX LANDSCAPE & IRRIGATION	127,933.58
ARBUTUS MOUNTAIN ESTATES LTD	100,000.00
ASSOCIATED FIRE SAFETY EQUIPMENT	27,623.85
BC CONSERVATION FOUNDATION	89,686.90
BC HYDRO	815,379.06
BC HYDRO T & D	50,241.45
BC TRANSIT	2,412,285.88
BDO CANADA LLP	43,171.23
BFI CANADA - PARKSVILLE	605,251.19
BLACK PRESS GROUP LTD	101,509.06
BRUNNELL CONSTRUCTION LTD	1,754,974.20
CAMACC SYSTEMS INC	28,371.67
CANADIAN LINEN SUPPLY	38,913.28
CDW SURVEY AND DESIGN SERVICES	149,501.01
CENTRAL LANDSCAPE SUPPLIES LTD	43,792.92
CHEVRON CANADA LIMITED	29,564.50
CIMCO REFRIGERATION	80,421.78
CITY OF DUNCAN	174,088.52
CITY OF NANAIMO	457,778.45
COAST CAPITAL INSURANCE SERVICES LTD	404,049.00
COAST ENVIRONMENTAL LTD	563,413.49
COLUMBIA FUELS	43,144.33
CORIX WATER PRODUCTS LP	141,820.63
COVAL SECURITY SERVICES LTD	28,495.63
COWICHAN ENERGY ALTERNATIVES SOCIETY	60,709.98
COWICHAN GREEN COMMUNITY	26,508.82
COWICHAN SYMPHONY SOCIETY	56,238.87
COWICHAN VALLEY HOSPICE SOCIETY	36,195.47
COWICHAN VALLEY SPORTS INC	46,267.00
CUPE LOCAL 358	159,086.16
CVRD ITF HOLDBACK ACCOUNT B/N	249,192.04
DAVID STALKER EXCAVATING LTD	326,501.15
DELCAN CORPORATION	1,010,393.94
DISTRICT MUNICIPALITY OF NORTH COWICHAN	871,829.18
DRAYCOR CONSTRUCTION LTD	3,010,595.92
DUNCAN ELECTRIC MOTOR LTD	47,194.41
DUNCAN PAVING COMPANY	89,453.00
DUNCAN PRINTCRAFT	38,848.29
DYS ARCHITECTURE	61,790.61
EASY LIVING HOLDINGS LTD	463,893.65
EB HORSMAN & SON	40,437.79
ELLICE RECYCLE	45,590.23
ESRI CANADA LIMITED	43,875.00
FAIRTAX RECOVERY CONSULTANTS	37,732.16
FORTISBC ENERGY INC.	198,288.07

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2013
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
FRANZ ENVIRONMENTAL INC	53,373.56
G & P INDUSTRIAL LTD	232,641.51
GEE DAN PRODUCTIONS	54,104.25
GFS BRITISH COLUMBIA	47,570.59
GOLDER ASSOCIATES LTD	72,531.18
GT EXCAVATING	78,269.28
HASTINGS EXCAVATING	26,844.14
HEROLD ENGINEERING LIMITED	81,717.32
HUB FIRE ENGINES & EQUIPMENT LTD	357,969.03
ICBC	75,995.00
ICC GROUP	40,039.26
INTERCONTINENTAL TRUCK BODY (BC) INC	27,400.00
ISLAND EXCAVATING LTD	2,025,756.63
ISLAND EXCAVATING LTD. & CORIX	179,974.06
JOEL THEATRICAL RIGGING CONTRACTORS (1980) LTD	60,751.27
KERR WOOD LEIDAL	29,235.74
LISE CINDY	89,497.64
LOWEN HYDROGEOLOGY CONSULTING	25,007.22
MADILL - THE OFFICE COMPANY	53,455.99
MADRONE ENVIRONMENTAL SERVICES LTD	31,616.52
MAILHOT CATHY	48,701.49
MANULIFE FINANCIAL	1,028,945.26
MARPOLE TRANSPORT LTD	754,475.58
MAXXAM ANALYTICS	49,768.13
MB LABORATORIES LTD	34,765.64
MCELHANNEY CONSULTING SERVICES LTD	271,444.24
MCMURRAY LOUISE	26,901.00
MEDICAL SERVICES PLAN	240,339.00
MERCURY REFRIGERATION	190,922.97
METAFORE TECHNOLOGIES INC	86,478.22
MICROSOFT LICENSING GP	46,265.88
MILL BAY COMMUNITY LEAGUE	39,946.80
MINISTER OF FINANCE	31,000.00
MONK OFFICE SUPPLY LTD	35,320.13
MUNICIPAL FINANCE AUTHORITY	15,102,636.18
MUNICIPAL INSURANCE ASSOCIATION	226,824.52
MUNICIPAL PENSION PLAN	2,281,544.66
NORTHRIDGE EXCAVATING LTD	71,129.72
NORTHWEST HYDRAULIC CONSULTANTS	51,163.53
P & R TRUCK CENTRE LTD	45,795.34
PACIFIC AUDIO WORKS	26,629.64
PACIFIC INDUSTRIAL SCALE	64,102.69
PARHAR HOLDINGS LTD	37,062.29
PARK CITY ENGINEERING LTD	52,293.18
PENINSULA CO-OP	121,924.82
PLANET CLEAN (DUNCAN)	73,750.55
PRICE'S ALARMS SYSTEMS LTD	41,650.04
PRICEWATERHOUSECOOPERS INC. RECEIVER-MANAGER OF	289,472.99
RADIOWORKS	103,233.38
RALMAX CONTRACTING LTD	36,697.39
RECEIVER GENERAL	4,102,545.20
REGIONAL DISPOSAL COMPANY	1,405,361.27
ROCKY MOUNTAIN PHOENIX	43,380.20
ROLLINS MACHINERY LIMITED	1,974,953.72
RONA INC	32,545.38
SALTAIR RECYCLING INC.	35,882.50

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2013
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
SAVE-ON-SEPTIC SERVICES INC	42,947.64
SCHNITZER STEEL PACIFIC RECYCLING	32,891.60
SHAWNIGAN COBBLE HILL FARMERS INSTITUTE	25,107.25
SMITH-CAMERON PUMP SOLUTIONS	40,081.28
SOFTCHOICE LP	55,615.69
SPCA	83,627.34
STEWART MCDANNOLD STUART	148,254.80
STEWART MCDANNOLD STUART IN TRUST	2,271,810.89
STONE PACIFIC CONTRACTING LTD	358,514.10
STT ENVIRO CORP	96,191.55
SUN COAST WASTE SERVICES	72,769.56
SUPER SAVE ENTERPRISES LTD	50,726.12
SYSCO VICTORIA	54,623.44
TAIJI COMMUNICATIONS CORP	76,167.98
TELUS	201,322.37
TELUS COMMUNICATIONS COMPANY	54,207.49
TELUS MOBILITY	73,602.12
TELUS SERVICES INC	26,807.79
THURBER ENGINEERING LTD	69,309.45
TILCO HOLDINGS	46,911.11
TLD COMPUTERS INC	25,497.57
TOURISM VANCOUVER ISLAND	41,153.72
TOWER FENCE PRODUCTS LTD	27,756.14
TOWN OF LADYSMITH	56,408.48
TOWN OF LAKE COWICHAN	196,245.46
UNITED STEELWORKERS 1-1937	33,694.49
UNIVERSAL SHEET METAL LTD	86,299.50
UNIVERSITY OF VICTORIA	77,792.50
VALKYRIE LAW GROUP LLP	67,333.74
VANCOUVER ISLAND HEALTH AUTHORITY	2,375,940.59
VANCOUVER ISLAND NEWSPAPER GROUP	47,973.58
VANCOUVER ISLAND REGIONAL LIBRARY	1,483,948.00
VIS-A-VIS MANAGEMENT RESOURCES INC	176,270.23
WARMVALLEY CONTRACTING	195,056.81
WESTERN TANK AND LINING LTD	73,171.88
WINDLEY CONTRACTING	955,034.24
WORKERS' COMPENSATION BOARD	198,818.43
WSP CANADA INC	124,212.71
XYLEM CANADA COMPANY	141,675.80
YOUNG ANDERSON BARRISTERS & SOLICITORS	216,223.99
Total paid to suppliers who received aggregate payments of greater than \$25,000	\$ 58,854,062.22
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	4,130,120.58
TOTAL PAID TO SUPPLIERS	\$ 62,984,182.80
Consolidated total of grants exceeding \$25,000	794,322.93
Consolidated total of contributions exceeding \$25,000	233,929.31
Consolidated total of all grants and contributions exceeding \$25,000	\$ 1,028,252.24
Total Grants, Contributions and Supplier Payments	\$ 64,012,435.04

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, 2013
PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES
OF GRANTS OR CONTRIBUTIONS**

Grants

BC FOREST DISCOVERY CENTRE	\$	50,000.00
CHESTERFIELD SPORTS SOCIETY		146,500.00
COWICHAN FAMILY CAREGIVERS SUPPORT SOCIETY		41,500.00
COWICHAN GREEN COMMUNITY		30,000.00
COWICHAN LAKE COMMUNITY SERVICES		53,703.44
COWICHAN POLICING ADVISORY COMMISSION		98,028.00
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY		26,963.17
COWICHAN VALLEY FIRE CHIEFS ASSOCIATION		40,000.00
COWICHAN VALLEY HOSPICE SOCIETY		50,000.00
FRANK JAMESON COMMUNITY CENTRE		39,215.00
LADYSMITH RECREATION		87,478.00
SOCIAL PLANNING COWICHAN		86,823.59
SOUTH COWICHAN COMMUNITY POLICING ADVISORY SOCIETY		44,111.73
		<u>794,322.93</u>

Contributions

COWICHAN STATION AREA ASSOCIATION		74,608.39
KAAZTA HISTORICAL SOCIETY		29,421.11
THETIS ISLAND RESIDENTS AND RATE PAYERS ASSOCIATION		39,200.00
VICTIM SERVICES		90,699.81
		<u>233,929.31</u>

Total Grants and Contributions

	<u>\$</u>	<u>1,028,252.24</u>
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