

# COWICHAN VALLEY REGIONAL DISTRICT 2007

**PUBLIC BODIES REPORT** 

#### 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 generally accepted accounting principals or stated accounting principals, 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 Regional Services Committee meets with management, the internal auditors and the external auditors when necessary.

The external auditors, Meyers Norris Penny 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 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, CGA Treasurer/Manager Financial Services Cowichan Valley Regional District

Cowienan vancy Regional District

Prepared pursuant to Financial Information Regulation, Schedule 1, Section 9

#### 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, CGA	Date	
Treasurer/Manager Financial Services		
Cowichan Valley Regional District		

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)



#### COWICHAN VALLEY REGIONAL DISTRICT

Resolution dated: June 11, 2008

That the Cowichan Valley Regional District's 2007 Financial Statements be accepted.

above to be a true and correct copy of	ne Cowichan Valley Regional District do hereby certify the of an excerpt of the minutes of the Regular meeting of the Valley Regional District held on Wednesday, June 11, 2008,
Corporate Secretary	 Date

#### SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

Prepared under the Financial Information Regulation, Schedule 1, section 5(3) and 5(4)

#### STATEMENT OF SEVERANCE AGREEMENT

There were **no** severance agreements made between the Cowichan Valley Regional District and it's non unionized employees during fiscal year 2007.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

#### COWICHAN VALLEY REGIONAL DISTRICT DIRECTOR REMUNERATION AND EXPENSES YEAR ENDED DECEMBER 31, 2007

Director	Position	Remuneration	<u>E</u> 2	xpenses
Wallson Michael D	Director - Area A	\$ 20,177.04	\$	4 074 22
Walker, Michael D Cossey, Kenneth W	Director - Area B	\$ 20,177.04 20,177.04		4,074.22 4,307.74
Giles, Gerry	Director - Area C	20,177.04		5,553.33
Tansley, Michael S	Director - Area C Director - Area D	20,177.04		4,528.22
Duncan, Loren	Director - Area E	20,177.04		9,245.38
Allan, Joseph	Director - Area E	21,105.04		5,220.64
Dorey, Melvin F	Director - Area G	20,177.04		5,042.53
Marcotte, Mary	Director - Area H	20,177.04		8,919.34
Hodson, Brooke	Director - Area I	20,177.04		8,413.98
Kent, Philip	Director - Duncan	13,450.06		-
Hutchins, Robert	Director - Ladysmith	13,450.06		952.00
Peake, Jack	Chair - Director - Lake Cowichan	28,318.94		5,766.26
Lefebure, Jon	Director - North Cowichan	13,450.06		-
Ridgway, Glen	Director - North Cowichan	12,415.44		_
Seymour, George	Director - North Cowichan	13,450.06		-
Harrison, Brian	Alternate - Area A	200.00		-
Dheensaw, Terry	Alternate - Area B	1,100.00		-
Barker, Irvin (Jim)	Alternate - Area C	300.00		-
Einarsson, Donna	Alternate - Area D	1,197.00		77.00
Lowther, Susan	Alternate - Area E	-		-
McKenzie, Joan	Alternate - Area F	1,700.00		618.40
Dietrich, Michael	Alternate - Area G	1,200.00		159.24
Waters, Robert	Alternate - Area H	200.00		41.50
Marshall, Alexander	Alternate - Area I	700.00		-
Jackson, Sharon	Alternate - Duncan	-		-
Christenson, Janet	Alternate - Ladysmith	500.00		-
Foster, Patricia	Alternate - Lake Cowichan	200.00		-
Murray, Anne	Alternate - North Cowichan	1,000.00		-
Hartmann, Ruth	Alternate - North Cowichan	1,434.62		-
Haywood, Dave	Alternate - North Cowichan	400.00	1	
		\$ 287,187.60	\$	62,919.78

#### COWICHAN VALLEY REGIONAL DISTRICT EMPLOYEE REMUNERATION AND EXPENSES YEAR ENDED DECEMBER 31, 2007 EARNINGS GREATER THAN \$75,000

Employee	Position	R	emuneration
ANDERSON, THOMAS	Manager - Development Services	\$	108,071.36
AUSTEN, RONALD	Manager - Cowichan Community Centre		98,352.89
BARRY, JOSEPH	Manager - Corporate Services		86,820.71
DENNISON, BRIAN	Manager - Engineering Services		102,072.37
DERBY, DANIEL	Manager - Protective Services		76,392.14
ELZINGA, JOHN	Manager - Cowichan Lake Recreation		80,354.10
FARQUHAR, BRIAN	Manager - Parks		75,973.50
KUEBER, MARK	Treasurer, Manager - Financial Services		123,850.16
LEITCH, DAVID	Manager - Utilities		85,208.63
MCDONALD, ROBERT	Manager - Solid Waster / Environment		75,814.69
MILLAR, GEOFFREY	Manager - Economic Development		81,240.95
MOSS, SHARON	Deputy Treasurer - Financial Services		81,178.75
RAIMONDO, FRANK	Administrator		231,014.56
SCHMITT, BRENT	Project Engineer		75,150.82
TIPPETT, MIKE	Deputy Manager - Development Services		85,859.66
WAKEHAM, JAMES	Manager - Kerry Park Recreation		81,515.64
WEICKER, JAMES	Events Services Co-ordinator		75,013.16
Total Employees over \$75,0	000	\$	1,623,884.09
Total Employees under \$75	,000		8,803,002.63
	TOTAL OTHER EMPLOYEES	\$	10,426,886.72

#### COWICHAN VALLEY REGIONAL DISTRICT EMPLOYEE REMUNERATION AND EXPENSES YEAR ENDED DECEMBER 31, 2007

#### **To Reconcile Total Wages to the Operating Statement**

Total Remuneration - elected officials,	
employees appointed by Cabinet and	
members of the Board of Directors	\$ 287,187.60
Total Remuneration - Other Employees	10,426,886.72
Subtotal	10,714,074.32
Reconciling Items:	
Non Taxable Benefits	1,913,783.54
Severence payments	66,771.14
Total per Note 21 of the Consolidated	
Financial Statements	12,694,629.00
Variance	(0.00)

## COWICHAN VALLEY REGIONAL DISTRICT SUPPLIER PAYMENTS

#### YEAR ENDED DECEMBER 31, 2007 PAYMENTS GREATER THAN \$25,000

A-1 COMPACTION SYSTEMS SERVICE & LEASE ACME SUPPLIES LTD. 42	5,115.64 7,439.05 4,940.48 5,480.28 3,644.04
ACME SUPPLIES LTD. 44	4,940.48 5,480.28 3,644.04
	5,480.28 3,644.04
ACTIVE INDUSTRIAL WASTE MANAGEMENT LTD. 355	3,644.04
B.C. HYDRO & POWER AUTHORITY 55%	
B.C. TRANSIT (YOUBOU) 54	4,313.00
BAY PUBLISHING LTD. 55	5,968.00
BC TRANSIT 964	4,322.00
BEST WESTERN COWICHAN VALLEY INN 28	8,422.11
BLAIR MACKAY MYNETT VALUATIONS INC. 49	9,440.52
BLAKE CASSELS & GRAYDON LLP 1,474	4,714.73
BOBELL TRUCKING LTD. 354	4,886.38
BOULEVARD TRANSPORTATION GROUP 42	2,730.90
BRUNNELL CONSTRUCTION LTD. 50	0,165.95
C.U.P.E. LOCAL 358	5,374.00
	2,107.74
	3,633.04
	5,782.36
	6,470.70
	0,870.43
	5,980.52
	7,312.09
	9,955.00
	6,071.75
	7,540.82
	4,330.75
	5,916.34 0,000.00
, ,	1,193.22 0,991.02
· ,	2,000.04
	8,573.28
, ,	7,476.93
	5,000.00
	8,289.28
	5,924.38
	9,038.00
	9,553.07
	3,670.71
	7,860.18
	1,144.66
	3,324.32
G & P INDUSTRIAL LTD.	8,043.61
GARDEN GATE LANDSCAPING LTD. 270	0,618.27
GARTNER LEE LIMITED 55	9,577.63
GEE DAN PRODUCTIONS 55	9,199.55
GREATER VANCOUVER SEWAGE AND DRAINAGE DISTRICT 2,105	5,833.43
HUGH ARMSTRONG IN-TRUST 40	0,000.00
IKON OFFICE SOLUTIONS 28	8,279.51
IMP GROUP 66	6,552.37
IMRAN HOLDINGS LTD. 72	2,981.00
	1,180.61
	7,820.00
	7,230.77
	4,400.54
	3,194.58
J.A.D. ENTERPRISES LTD.	1,386.60

### COWICHAN VALLEY REGIONAL DISTRICT SUPPLIER PAYMENTS

#### YEAR ENDED DECEMBER 31, 2007 PAYMENTS GREATER THAN \$25,000

JOHNSTON DAVIDSON ARCHITECTURE & PLANNING JORNIC MARINE CONSTRUCTION JORNIC MARINE CONSTRUCTION JORNIC MARINE CONSTRUCTION LANDWORKS CONSULTANTS INC 27,535,76 M.B. LABORATORIES LTD. 44,634,04 MEDICAL SERVICES PLAN OF B.C. GROUP BILLING METRO TOYOTA - DUNCAN METRO TOYOTA - DUNCAN MEYERS NORRIS PENNY LL.P. 28,620,00 MINISTER OF FINANCE - THE COMMISSIONER 29,000,44 MUNICIPAL FINANCE AUTHORITY MUNICIPAL POSION PLAN MUNICIPAL TO FORTH COWICHAN NEPTUNE FOOD SERVICE 220,099,64 PEPSI BOTTLING GROUP (CANADA) 15,529,16 PEPSI BOTTLING GROUP (CANADA) 16,1529,16 RECEIVER CENERAL 16,17,172,67 RECEIVER CENERAL 16,17,172,67 RECEIVER GENERAL 17,13,13,13 REGIONAL DISPOSAL COMPANY 545,961,64 REMCO SYSTEMS LTD. 25,766,16 ROCKY MOUNTAIN PHOENIX 261,490,05 ROCKY MOUNTAIN PHOENIX 27,761,61 SAVE-ON-SEPTIC SERVICES INC. 33,03,33 SCHOOL DISTRICT #79 52,843,47 SAVE-ON-SEPTIC SERVICES INC. 33,03,33 SCHOOL DISTRICT #79 52,843,47 SOCIAL BANK 5,961,64 SAVE-ON-SEPTIC SERVICES INC. 33,053,33 SOCHOOL DISTRICT #79 52,843,47 SOCIAL BANK 5,964,69 SOCIAL PLANNING COWICHAN 5,964,69 SOCIAL PLANSHITE 5,964,69 SOCIAL PLANSHITE 5,9	Supplier	Total
JOHN BRAYBROOKS ENGINEERING 59,131.54 JOHNSTON DAVIDSON ARCHITECTURE & PLANNING 38,820.95 JORNIC MARINE CONSTRUCTION 39,803.00 JORNIC MARINE CONSTRUCTION 39,803.00 LAKWEB VENTURES LTD. 30,000.00 LANDWORKS CONSULTANTS INC 27,535.76 MB. LABORATORIES LTD. 34,634.04 MEDICAL SERVICES PLAN OF B.C. GROUP BILLING 163,182.00 METRO TOYOTA - DUNCAN 54,609.51 MEYERS NORRIS PENNY L.L.P. 28,620.00 MINISTER OF FINANCE - THE COMMISSIONER 29,800.44 MUNICIPAL INANCE AUTHORITY 27,100.00 MUNICIPAL HINANCE AUTHORITY 8,866,026.00 MUNICIPAL FINANCE AUTHORITY 8,866,026.00 MUNICIPAL PENSION PLAN 1,225,308.14 MUNICIPAL PENSION PLAN 1,225,308.14 MUNICIPAL PENSION PLAN 1,225,308.14 MUNICIPAL FOR SERVICES PLAN OF META CONTROLOGY MUNICIPAL FOR SERVICES PLAN OF META CONTROLOGY MUNICIPAL PENSION PLAN 1,225,308.14 MUNICIPAL PENSION PLAN 1,225,209.14 MUNICIPAL PENSION PLAN 1,225,	JANITORS' WAREHOUSE DUNCAN	70,269.75
JOHNSTON DAVIDSON ARCHITECTURE & PLANNING JORNIC MARINE CONSTRUCTION JORNIC MARINE CONSTRUCTION JORNIC MARINE CONSTRUCTION LANDWORKS CONSULTANTS INC 27,535,78 M.B. LABORATORIES LTD. 43,634,04 M.B. LABORATORIES LTD. 43,634,04 METRO TOYOTA - DUNCAN METRO TOYOTA - DUNCAN MEYERS NORRIS PENNY LL.P. 28,620,00 MINISTER OF FINANCE - THE COMMISSIONER 29,000,44 MUNICIPAL FINANCE AUTHORITY MUNICIPAL TYPE ON FOR TOWN AUTHORITY MUNICIPAL FINANCE AUTHORITY MUNICIPAL TYPE ON FOR TOWN AUTHORITY MUNICIPAL FINANCE MUNICIPAL	JOHEL BROS. CONTRACTING LTD.	195,473.91
JORNIC MARINE CONSTRUCTION 39,803.00  LAKWEB VENTURES LTD. 30,000.00  LAKWEB VENTURES LTD. 30,000.00  MEDICAL SERVICES PLAN OF B.C. GROUP BILLING 183,182.00  MEDICAL SERVICES PLAN OF B.C. GROUP BILLING 183,182.00  METRO TOYOTA - DUNCAN 54,609.51  MEYERS NORRIS PENNY L.L.P. 22,620.00  MINISTER OF FINANCE - THE COMMISSIONER 29,804.44  MUNICIPAL FINANCE AUTHORITY 27,100.00  MUNICIPAL FINANCE AUTHORITY 8,866,226.00  MUNICIPAL FINANCE AUTHORITY 8,866,226.00  MUNICIPAL PENSION PLAN 1,226,138.81  MUNICIPAL PENSION PLAN 1,226,138.81  MUNICIPAL PENSION PLAN 1,226,138.81  MUNICIPAL FOR SERVICE 20,909.64  PEPSI BOTTLING GROUP (CANADA) 51,529.16  PERIME INDUSTRY CONTRACTING 48,103.90  REPUNE FOOD SERVICE 4,103.90  RECEIVER GENERAL 1,617,172.67  RECONAL BANK 3,945.00  SPYAL BANK 3,945.00  SOYAL BANK 3,945.00  SOYAL BANK 3,945.00  SPYAL BANK 3,945.00  SPECAL 3,943.47  SOCIAL LEASING 1,743.80.11  SHELL CANADA PRODUCTS LIMITED 31,925.50  SIN CON-SEPTIC SERVICES INC. 33,033,31  SMS-13,172.57  SMSON-MAXWELL 3,545.49  SMART GROWTH ADVISORY SERVICES 1,121,13,79  SOCIAL PLANNING COWICHAN 52,500.00  SPECTRUM MARKETING LTD. 1,93,40  STANDER CORPORATION 4,736.40  SPECTRUM MARKETING LTD. 31,690.60  STANDER CORPORATION 4,736.40  SPECTRUM MARKETING LTD. 31,690.60  STANDER PACIFIC CONTRACTING LTD. 31,690.60  SUN COAST WASTE SERVICES 1,101. 31,505.57  STANDER CORPORATION 4,736.40  STANDER PACIFIC CONTRACTING LTD. 31,500.60  SIN COAST WASTE SERVICES LTD 30,215.44  VANCOUVER ISLAND REGIONAL LIBRARY 1,123,832.00  WAJAX FINANCE 4,572.12  WAJAX FINANCE 4,572.12  WAJAX FINANCE 4,572.12	JOHN BRAYBROOKS ENGINEERING	59,131.54
LAKWEB VENTURES LTD. 30,000.00  LANDWORKS CONSULTANTS INC 27,553.76  MB. LABORATORIES LTD. 34,634,04  MEDICAL SERVICES PLAN OF B.C. GROUP BILLING 163,182,00  METRO TOYOTA - DUNCAN 54,609.51  MEYERS NORRIS PENNY LL.P. 28,620.00  MINISTER OF FINANCE - THE COMMISSIONER 29,080,44  MUNICIPAL FINANCE AUTHORITY 37,100.00  MUNICIPAL FINANCE AUTHORITY 8,866,026.00  MUNICIPAL FINANCE AUTHORITY 18,866,026.00  MUNICIPAL FINANCE AUTHORITY 18,866,026.00  MUNICIPAL FINANCE AUTHORITY 18,866,026.00  MUNICIPAL FINANCE AUTHORITY 18,866,026.00  MUNICIPAL PENSION PLAN 1,226,138.81  MUNICIPALITY OF NORTH COWICHAN 128,118.89  NEPTURE FOOD SERVICE 220,909.64  PEPSI BOTTLING GROUP (CANADA) 51,529.16  PEPSI BOTTLING GROUP (CANADA) 51,729.16  PRIME INDUSTRY CONTRACTING 46,103.96  RADIOWORKS 77,424.66  RECEIVER GENERAL 1,117,172.67  RECEIVER GENERAL 7,172,172.67  RECEIVER GENERAL 1,117,172.67  RECEIVER GENERAL 50 COMPANY 54,5961.64  REMICO SYSTEMS LTD. 25,786.16  ROCKY MOUNTAIN PHOENIX 261,490.05  ROCKY MOUNTAIN PHOENIX 261,490.05  ROYAL BANK 38,945.00  SAP-C.A. 73,713,72  SAVE-ON-SEPTIC SERVICES INC. 33,03,31  SOCIAL LEASING 174,390.11  SCHOOL DISTRICT #79  SCOTIA LEASING 174,390.11  SCHOOL DISTRICT #79  SCOTIA LEASING 174,390.11  SHELL CANADA PRODUCTS LIMITED 31,925.75  SIMSON-MAXWELL 35,44,47  SOCIAL PLANNING COWICHAN 25,500.00  SPECTRUM MARKETING LTD. 43,696.25  STANDEA CORPORATION 49,736.40  SPECTRUM MARKETING LTD. 39,690.05  STANDADA LIFE 57,600.65  STANDADA LIFE 57,600.65  STANDADA LIFE 100.00  STANDADA LIFE 100.0	JOHNSTON DAVIDSON ARCHITECTURE & PLANNING	38,820.95
LANDWORKS CONSULTANTS INC  ### M.B. LABORATORIES LTD.  ### M.B. LABORATORIES LTD.  ### M.B. LABORATORIES LTD.  ### MEDICAL SERVICES PLAN OF B.C. GROUP BILLING  ### METRO TOYOTA - DUNCAN  ### MUNICIPAL FINANCE AUTHORITY  ### MUNICIPAL FINANCE  ###	JORNIC MARINE CONSTRUCTION	39,803.00
M.B. LABORATORIES LTD. MEDICAL SERVICES PLAN OF B.C. GROUP BILLING MEDICAL SERVICES PLAN OF B.C. GROUP BILLING METRO TOYOTA - DUNCAN METRO TOYOTA - DUNCAN MEYERS NORRIS PENNY L.L.P. MINISTER OF FINANCE - THE COMMISSIONER 29,080.44 MUNICIPAL FINANCE AUTHORITY 7,100.00 MUNICIPAL FINANCE AUTHORITY 8,866,026.00 MUNICIPAL FINANCE AUTHORITY 8,866,026.00 MUNICIPAL FINANCE AUTHORITY 8,866,026.00 MUNICIPAL FINANCE AUTHORITY 8,866,026.00 MUNICIPAL PENSION PLAN 1,226,138.81 MUNICIPAL PLAN 1,226,138.81 MUNICIPAL PLAN 1,226,138.81 MUNICIPAL PLAN 1,226,138.81 1,226,138.81 MUNICIPAL PLAN 1,226,138.81 1,226,138.	LAKWEB VENTURES LTD.	30,000.00
MEDICAL SERVICES PLAN OF B.C. GROUP BILLING         163,182.00           METRO TOYOTA - DUNCAN         54,609.51           MEYERS NORRIS PENNY LL.P.         28,620.00           MINISTER OF FINANCE - THE COMMISSIONER         29,080.44           MUNICIPAL FINANCE AUTHORITY         8,866,026.00           MUNICIPAL FINANCE AUTHORITY         8,866,026.00           MUNICIPAL PINANCE AUTHORITY         8,866,026.00           MUNICIPAL PINANCE AUTHORITY         165,386.05           MUNICIPAL PINANCE AUTHORITY         165,386.05           MUNICIPAL TY OF NORTH COWICHAN         165,386.05           MUNICIPAL TY OF NORTH COWICHAN         263,118.39           NEPTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PEPBI BOTTLING GROUP (CANADA)         51,529.16           RECEIVER GENERAL         1,671,712.67           RECEIVER GENERAL FOR CANADA         1,022,943.77           RECEIVER GENERAL FOR CANADA         1,022,943.77           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROCKY MOUNTAIN PHOENIX         361,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC	LANDWORKS CONSULTANTS INC	27,535.76
METRO TOYOTA - DUNCAN         54,609,51           MEYERS NORRIS PENNY LL.P.         28,620.00           MINISTER OF FINANCE - THE COMMISSIONER         29,090,44           MUNICIPAL FINANCE AUTHORITY         27,100.00           MUNICIPAL INSURANCE ASSOCIATION         165,385.05           MUNICIPAL PENSION PLAN         1,226,138.81           MUNICIPAL PENSION PLAN         222,099.84           MUNICIPALITY OF NORTH COWICHAN         263,118.29           NEPTUNE FOOD SERVICE         220,099.84           PEPSI BÖTTLING GROUP (CANADA)         51,529.16           PERIME INDUSTRY CONTRACTING         48,103.98           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,032,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         373,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCOTIA LEASING         174,380.11           SHARL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL </td <td>M.B. LABORATORIES LTD.</td> <td>34,634.04</td>	M.B. LABORATORIES LTD.	34,634.04
MEYERS NORRIS PENNY LL.P.         28,620.00           MINISTER OF FINANCE - THE COMMISSIONER         29,080.44           MUNICIPAL FINANCE AUTHORITY         8,866,026.00           MUNICIPAL FINANCE AUTHORITY         8,866,026.00           MUNICIPAL FINANCE AUSTORITY         8,866,026.00           MUNICIPAL PENSION PLAN         1,226,138.31           MUNICIPALITY OF NORTH COWICHAN         283,118.89           NEPTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PEIME INDUSTRY CONTRACTING         48,103.98           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCHOLD ISTRICT #79         52,843.47           SMOHANWELL         31,925.57           SIMSON-MAXWELL         31,925.57           SIMSON-MAXWELL         31,935.00           SOCIAL PLANNING COWICHAN         52,	MEDICAL SERVICES PLAN OF B.C. GROUP BILLING	163,182.00
MINISTER OF FINANCE - THE COMMISSIONER MUNICIPAL FINANCE AUTHORITY	METRO TOYOTA - DUNCAN	54,609.51
MUNICIPAL FINANCE AUTHORITY MUNICIPAL FINANCE AUTHORITY MUNICIPAL INSURANCE ASSOCIATION MUNICIPAL PENSION PLAN PERSION PLAN PERSION PLAN PERSION PLAN PENSION PLAN MUNICIPAL PENSION PLAN MUNICIPAL PENSION PLAN PENSION PLAN PENSION PLAN PENSION PLAN PENSION PLAN MUNICIPAL PENSION PLAN MUNICIPAL PENSION PLAN PENSION PLAN PENSION PLAN MUNICIPAL PENSION PLAN PENSION PL	MEYERS NORRIS PENNY L.L.P.	28,620.00
MUNICIPAL FINANCE AUTHORITY         8,866,026.00           MUNICIPAL INSURANCE ASSOCIATION         165,385.05           MUNICIPAL PENSION PLAN         1,226,138.81           MUNICIPALITY OF NORTH COWICHAN         263,118.89           NEPTUNE FOOD SERVICE         220,909.84           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.83           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCOTIA LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SMART GROWTH ADVISORY SERVICES         132,113.79           SOCIAL PLANNING COWICHAN         52,500.00           SOFTCHOICE CORPORATION         49,736.40           STANDERD LIFE         766,695.35           STANDERD LIFE	MINISTER OF FINANCE - THE COMMISSIONER	29,080.44
MUNICIPAL INSURANCE ASSOCIATION         165,385.05           MUNICIPAL PENSION PLAN         1,226,138.81           MUNICIPALITY OF NORTH COWICHAN         263,118.89           NEFTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.66           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMICO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.2           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCOTIA LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SMART GROWTH ADVISORY SERVICES         132,113.79           SOCIAL PLANNING COWICHAN         52,500.           SPECTRUM MARKETING LTD.         43,696.25           STANTEC CONSULTING LTD.         59,130.12           STAPLES MCDANNOLD STEWART         187,891.76           STEEL PACIFIC CONTRACTING LTD. </td <td>MUNICIPAL FINANCE AUTHORITY</td> <td>27,100.00</td>	MUNICIPAL FINANCE AUTHORITY	27,100.00
MUNICIPAL PENSION PLAN         1,226,138.81           MUNICIPALITY OF NORTH COWICHAN         263,118.89           NEPTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.96           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           ROYAL BANK         <	MUNICIPAL FINANCE AUTHORITY	8,866,026.00
MUNICIPALITY OF NORTH COWICHAN         263,118.89           NEPTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.96           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCOTIA LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SMART GROWTH ADVISORY SERVICES         132,113.79           SOCIAL PLANNING COWICHAN         52,500.00           SOCTAL PLANNING COWICHAN         52,500.00           SOPTCHOICE CORPORATION         49,736.40           STANDARD LIFE         766,695.35           STANDARD LIFE         766,895.35           STANDER CONSULTING LTD.         33,890.06           STAPLES MCDANNOLD STEWART         187,851.76	MUNICIPAL INSURANCE ASSOCIATION	165,385.05
NEPTUNE FOOD SERVICE         220,909.64           PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.96           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCCTIA LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SMART GROWTH ADVISORY SERVICES         132,113.79           SOCIAL PLANNING COWICHAN         52,500.00           SOFTCHOIGE CORPORATION         49,736.40           SPECTRUM MARKETING LTD.         43,696.25           STANDARD LIFE         766,695.35           STANDER MODANNOLD STEWART         187,851.76           STELP PACIFIC RECYCLING         85,719.64           SUPERIOR PROPANE INC         42,202.90	MUNICIPAL PENSION PLAN	1,226,138.81
PEPSI BOTTLING GROUP (CANADA)         51,529.16           PRIME INDUSTRY CONTRACTING         48,103.98           RADIOWORKS         77,424.66           RECEIVER GENERAL         1,617,172.67           RECEIVER GENERAL FOR CANADA         1,092,943.17           REGIONAL DISPOSAL COMPANY         545,961.64           REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCCTIAL LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SOCIAL PLANNING COWICHAN         52,500.00           SOFTCHOICE CORPORATION         49,736.40           SPECTRUM MARKETING LTD.         43,686.25           STANDARD LIFE         766,695.35           STANDARD LIFE         766,95.35           STANDER CONSULTING LTD.         59,301.2           STAPLES MCDANNOLD STEWART         187,7851.76           STEEL PACIFIC RECYCLING         85,719.64           STEEL PACIFIC CONTRACTING LTD.         33,690.06      <	MUNICIPALITY OF NORTH COWICHAN	263,118.89
PRIME INDUSTRY CONTRACTING         48,103,96           RADIOWORKS         77,424,66           RECEIVER GENERAL         1,617,172,67           RECEIVER GENERAL FOR CANADA         1,092,943,17           REGIONAL DISPOSAL COMPANY         545,961,64           REMCO SYSTEMS LTD.         25,786,16           ROCKY MOUNTAIN PHOENIX         261,490,05           ROYAL BANK         38,945,00           S.P.C.A.         73,713,72           SAVE-ON-SEPTIC SERVICES INC.         33,053,31           SCHOOL DISTRICT #79         52,843,47           SCOTIA LEASING         174,380,11           SHELL CANADA PRODUCTS LIMITED         31,925,57           SIMSON-MAXWELL         35,454,97           SMART GROWTH ADVISORY SERVICES         132,113,21           SOCIAL PLANNING COWICHAN         52,500,00           SOFTCHOICE CORPORATION         43,696,25           STANDARD LIFE         766,695,31           STANDER CONSULTING LTD.         59,130,12           STAPLES MCDANNOLD STEWART         187,851,76           STEEL PACIFIC RECYCLING         85,719,64           STONE PACIFIC CONTRACTING LTD.         33,690,31           SUN COAST WASTE SERVICES         48,022,79           SWING TIME DISTRIBUTORS         39,449,04	NEPTUNE FOOD SERVICE	220,909.64
RADIOWORKS 77,424.66 RECEIVER GENERAL 1,617,172.67 RECEIVER GENERAL FOR CANADA 1,092,493.17 REGIONAL DISPOSAL COMPANY 545,961.64 REMCO SYSTEMS LTD. 25,786.16 ROCKY MOUNTAIN PHOENIX 261,490.05 ROYAL BANK 38,945.00 S.P.C.A. 73,713.72 SAVE-ON-SEPTIC SERVICES INC. 33,053.31 SCHOOL DISTRICT #79 52,843.47 SCOTIA LEASING 174,380.11 SHELL CANADA PRODUCTS LIMITED 31,925.57 SIMSON-MAXWELL 35,454.97 SIMSON-MAXWELL 35,454.97 SOCIAL PLANNING COWICHAN 52,500.00 SOFTCHOICE CORPORATION 49,736.40 SPECTRUM MARKETING LTD. 59,130.12 STANDARD LIFE 766,695.35 STANTEC CONSULTING LTD. 59,130.12 STAPLES MCDANNOLD STEWART 187,851.76 STEEL PACIFIC RECYCLING 85,719.64 STONE PACIFIC CONTRACTING LTD. 33,690.05 SUN COAST WASTE SERVICES 48,022.79 SUPERIOR PROPANE INC 42,502.90 SWING TIME DISTRIBUTORS 39,440.00 TELUS MOBILITY 50,747.86 TELUS MOBILITY 50,747.86 TELUS MOBILITY 50,747.86 TELUS MOBILITY 50,747.86 TERLA SERVICES LTD 30,121.21,123,832.00 WANJAX INDUSTRIES 45,721.21	PEPSI BOTTLING GROUP (CANADA)	51,529.16
RECEIVER GENERAL RECEIVER GENERAL FOR CANADA RECIONAL DISPOSAL COMPANY S45,961.64 REMCO SYSTEMS LTD. 25,786.16 ROCKY MOUNTAIN PHOENIX 261,490.05 ROYAL BANK 38,945.00 S.P.C.A. 73,713.72 SAVE-ON-SEPTIC SERVICES INC. 33,053.31 SCHOOL DISTRICT #79 52,843.47 SCOTIA LEASING SHELL CANADA PRODUCTS LIMITED 31,925.57 SIMSON-MAXWELL 35,454.97 SOCIAL PLANNING COWICHAN SOCITAL PLANNING COWICHAN SOFTCHOICE CORPORATION SPECTRUM MARKETING LTD. STANDARD LIFE STANDARD LIFE TSTANDER CONSULTING LTD. STANDARD LIFE STANDER CONSULTING LTD. STAPLES MCDANNOLD STEWART STEEL PACIFIC RECYCLING SUN PACIFIC CONTRACTING LTD. SUPERIOR PROPANE INC STERASEN GAS TELUS MOBILITY TERASEN GAS TELUS MOBILITY TERASEN GAS TELUS MOBILITY TERASEN GAS TELUS MOBILITY TERASEN GAS TELL STANDER COWICHAN SO,747.86 SUPICE SUPERIOR PROPANE INC SUPERIOR PROPANE SUPERIOR SUPE	PRIME INDUSTRY CONTRACTING	48,103.96
RECEIVER GENERAL FOR CANADA REGIONAL DISPOSAL COMPANY S45,961.64 REMCO SYSTEMS LTD. 25,786.16 REMCO SYSTEMS LTD. 36,490.05 ROCKY MOUNTAIN PHOENIX 261,490.05 ROYAL BANK 38,945.00 S.P.C.A. 73,713.72 SAVE-ON-SEPTIC SERVICES INC. 33,053.31 SCHOOL DISTRICT #79 52,843.47 SCOTIA LEASING 174,380.11 SHELL CANADA PRODUCTS LIMITED 31,925.57 SIMSON-MAXWELL 35,454.97 SIMSON-MAXWELL 35,454.97 SIMSON-MAXWELL 35,454.97 SOCIAL PLANNING COWICHAN 50CFTCHOICE CORPORATION 49,736.40 SPECTRUM MARKETING LTD. 51ANDARD LIFE 766,695.35 STANTEC CONSULTING LTD. 53,190.12 STANDES MCDANNOLD STEWART 5TEEL PACIFIC RECYCLING STEEL PACIFIC RECYCLING STONE PACIFIC CONTRACTING LTD. 33,690.06 SUN COAST WASTE SERVICES 48,022.79 SUPERIOR PROPANE INC SUNG TIME DISTRIBUTORS 19,449.04 TELUS TELUS MOBILITY 50,747.86 TELUS MOBILITY 50,747.86 TERASEN GAS 161,52.90 THE ACTIVE NETWORK LTD. 43,690.27 THE KLYNE GROUP 34,144.22 TOWN OF LADYSMITH 30,940.00 TOWN OF LADYSMITH 30,940.00 TOWN OF LADYSMITH 30,940.00 TOWN OF LADYSMITH 30,940.00 VANISLE WATER SERVICES LTD VANICUVER ISLAND REGIONAL LIBRARY VANISLE WATER SERVICES LTD VANICUVER ISLAND REGIONAL LIBRARY VANISLE WATER SERVICES LTD VANICUVER ISLAND REGIONAL LIBRARY	RADIOWORKS	77,424.66
REGIONAL DISPOSAL COMPANY       545,961.64         REMCO SYSTEMS LTD.       25,786.16         ROCKY MOUNTAIN PHOENIX       261,490.05         ROYAL BANK       38,945.00         S.P.C.A.       73,713.72         SAVE-ON-SEPTIC SERVICES INC.       33,053.31         SCHOOL DISTRICT #79       52,843.47         SCOTIAL LEASING       174,380.11         SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANDARD LIFE       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP<	RECEIVER GENERAL	1,617,172.67
REMCO SYSTEMS LTD.         25,786.16           ROCKY MOUNTAIN PHOENIX         261,490.05           ROYAL BANK         38,945.00           S.P.C.A.         73,713.72           SAVE-ON-SEPTIC SERVICES INC.         33,053.31           SCHOOL DISTRICT #79         52,843.47           SCOTIA LEASING         174,380.11           SHELL CANADA PRODUCTS LIMITED         31,925.57           SIMSON-MAXWELL         35,454.97           SMART GROWTH ADVISORY SERVICES         132,113.79           SOCIAL PLANNING COWICHAN         52,500.00           SOFTCHOICE CORPORATION         49,736.40           SPECTRUM MARKETING LTD.         43,696.25           STANDARD LIFE         766,695.35           STANDEC CONSULTING LTD.         59,130.12           STAPLES MCDANNOLD STEWART         187,851.76           STEEL PACIFIC RECYCLING         85,719.64           STONE PACIFIC CONTRACTING LTD.         33,690.06           SUP RODING PROPANE INC         42,502.90           SUPRIOR PROPANE INC         45,749.67	RECEIVER GENERAL FOR CANADA	1,092,943.17
ROCKY MOUNTAIN PHOENIX  ROYAL BANK  \$3,945.00  \$P.C.A.  73,713.72  SAVE-ON-SEPTIC SERVICES INC.  33,053.31  SCHOOL DISTRICT #79  52,843.47  SCOTIA LEASING  174,380.11  SHELL CANADA PRODUCTS LIMITED  31,925.57  SIMSON-MAXWELL  35,454.97  SMART GROWTH ADVISORY SERVICES  312,113.79  SOCIAL PLANNING COWICHAN  52,500.00  SOFTCHOICE CORPORATION  \$PECTRUM MARKETING LTD.  \$TANDARD LIFE  766,695.35  STANTEC CONSULTING LTD.  \$TAPLES MCDANNOLD STEWART  \$TEEL PACIFIC RECYCLING  \$TONE PACIFIC RECYCLING  \$UN COAST WASTE SERVICES  \$UN COAST WASTE SERVICES  \$UN COAST WASTE SERVICES  \$UN COAST WASTE SERVICES  \$UN GO SUN GO STRIBUTORS  \$UN GO SUN GO STRIBUTORS  \$UN GO SUN GO STRIBUTORS  \$UN COAST WASTE SERVICES  \$UN COAST WASTE	REGIONAL DISPOSAL COMPANY	545,961.64
ROYAL BANK S.P.C.A. 73,713.72 SAVE-ON-SEPTIC SERVICES INC. 33,053.31 SCHOOL DISTRICT #79 52,843.47 SCOTIA LEASING 174,380.11 SHELL CANADA PRODUCTS LIMITED 31,925.57 SIMSON-MAXWELL 35,454.97 SMART GROWTH ADVISORY SERVICES 132,113.79 SOCIAL PLANNING COWICHAN 50,2500.00 SOFTCHOICE CORPORATION 49,736.40 SPECTRUM MARKETING LTD. 5TANDER OLIFE 766,695.35 STANDER OLIFE 5TANDER OLIFE 5TANDER OLIFE 5TAPLES MCDANNOLD STEWART 5TEEL PACIFIC RECYCLING 5TONE PACIFIC CONTRACTING LTD. 33,690.06 SUN COAST WASTE SERVICES 48,022.79 SUPERIOR PROPANE INC SUNG TIME DISTRIBUTORS 42,502.90 SWING TIME DISTRIBUTORS 42,502.90 SWING TIME DISTRIBUTORS 42,502.90 TELUS MOBILITY 50,747.86 TERASEN GAS 1261,512.90 THE ACTIVE NETWORK LTD. 45,219.67 THE KLYNE GROUP 34,144.22 TOWN OF LADYSMITH 100,940.00 WAJAX FINANCE 47,463.56 WAJAX INDUSTRIES 45,721.21	REMCO SYSTEMS LTD.	25,786.16
S.P.C.A.       73,713.72         SAVE-ON-SEPTIC SERVICES INC.       33,053.31         SCHOOL DISTRICT #79       52,843.47         SCOTIA LEASING       174,380.11         SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       187,851.76         STELP PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELLON PRINT MEDIA       110,556.98         TELLUS MOBILITY       50,747.86         TELLUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN SULE WAT	ROCKY MOUNTAIN PHOENIX	261,490.05
SAVE-ON-SEPTIC SERVICES INC.       33,053.31         SCHOOL DISTRICT #79       52,843.47         SCOTIA LEASING       174,380.11         SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWINGT TIME DISTRIBUTORS       39,449.04         TELLUS       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.20         TOWN OF LAKE COWICHAN       101,767.22         VAN	ROYAL BANK	38,945.00
SCHOOL DISTRICT #79       52,843.47         SCOTIA LEASING       174,380.11         SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWINGT TIME DISTRIBUTORS       39,449.04         TELLON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00	S.P.C.A.	73,713.72
SCOTIA LEASING       174,380.11         SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELUS       135,530.26         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX INDUSTRIES       45,721.21 <td>SAVE-ON-SEPTIC SERVICES INC.</td> <td></td>	SAVE-ON-SEPTIC SERVICES INC.	
SHELL CANADA PRODUCTS LIMITED       31,925.57         SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX INDUSTRIES       45,721.21	SCHOOL DISTRICT #79	52,843.47
SIMSON-MAXWELL       35,454.97         SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONCE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELLOS NOBILITY       50,747.86         TELLUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX INDUSTRIES       45,721.21		174,380.11
SMART GROWTH ADVISORY SERVICES       132,113.79         SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX INDUSTRIES       45,721.21		31,925.57
SOCIAL PLANNING COWICHAN       52,500.00         SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		35,454.97
SOFTCHOICE CORPORATION       49,736.40         SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		132,113.79
SPECTRUM MARKETING LTD.       43,696.25         STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		,
STANDARD LIFE       766,695.35         STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
STANTEC CONSULTING LTD.       59,130.12         STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		43,696.25
STAPLES MCDANNOLD STEWART       187,851.76         STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		,
STEEL PACIFIC RECYCLING       85,719.64         STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		59,130.12
STONE PACIFIC CONTRACTING LTD.       33,690.06         SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21	STAPLES MCDANNOLD STEWART	
SUN COAST WASTE SERVICES       48,022.79         SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
SUPERIOR PROPANE INC       42,502.90         SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
SWING TIME DISTRIBUTORS       39,449.04         TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TELDON PRINT MEDIA       110,556.98         TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TELUS       135,530.26         TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TELUS MOBILITY       50,747.86         TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TERASEN GAS       261,512.90         THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
THE ACTIVE NETWORK LTD.       45,219.67         THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
THE KLYNE GROUP       34,144.22         TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TOWN OF LADYSMITH       30,940.00         TOWN OF LAKE COWICHAN       101,767.22         VAN ISLE WATER SERVICES LTD       30,215.44         VANCOUVER ISLAND REGIONAL LIBRARY       1,123,832.00         WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		
TOWN OF LAKE COWICHAN 101,767.22  VAN ISLE WATER SERVICES LTD 30,215.44  VANCOUVER ISLAND REGIONAL LIBRARY 1,123,832.00  WAJAX FINANCE 27,463.56  WAJAX INDUSTRIES 45,721.21		
VAN ISLE WATER SERVICES LTD 30,215.44 VANCOUVER ISLAND REGIONAL LIBRARY 1,123,832.00 WAJAX FINANCE 27,463.56 WAJAX INDUSTRIES 45,721.21		
VANCOUVER ISLAND REGIONAL LIBRARY 1,123,832.00 WAJAX FINANCE 27,463.56 WAJAX INDUSTRIES 45,721.21		
WAJAX FINANCE       27,463.56         WAJAX INDUSTRIES       45,721.21		30,215.44
WAJAX INDUSTRIES 45,721.21		1,123,832.00
		27,463.56
WARM VALLEY CONTRACTING 142,756.56		
	WARM VALLEY CONTRACTING	142,756.56

#### COWICHAN VALLEY REGIONAL DISTRICT SUPPLIER PAYMENTS YEAR ENDED DECEMBER 31, 2007 PAYMENTS GREATER THAN \$25,000

Supplier	 Total
WASTE SERVICES (CA) INC.	309,847.66
WATERHOUSE EXECUTIVE SEARCH	41,742.16
WESTLAND RESOURCE GROUP INC.	83,353.31
WORKERS' COMPENSATION BOARD	161,682.19
WRIGHT ARMSTRONG (IN TRUST)	191,392.19
Total paid to suppliers who received aggregate payments of greater than	
\$25,000	\$ 30,943,366.58
Consolidated total paid to suppliers who received aggegate payments of \$25,000 or less	4,182,749.36
TOTAL PAID TO SUPPLIERS	\$ 35,126,115.94
Consolidated total of grants exceeding \$25,000	
Consolidated total of contributions exceeding \$25,000	158,904.65
	158,904.65 151,238.61
Consolidated total of all grants and contributions exceeding \$25,000	\$ ,
Consolidated total of all grants and contributions exceeding \$25,000	\$ 151,238.61

# COWICHAN VALLEY REGIONAL DISTRICT SUPPLIER PAYMENTS

# YEAR ENDED DECEMBER 31, 2007 PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES OF GRANTS OR CONTRIBUTIONS

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Cowichan Lake Community Services	\$ 53,806.65
Ladysmith Recreation	39,123.00
Frank Jameson Community Centre	65,975.00
	158,904.65
Contributions	
Victim Services	90,803.88
Tourism Vancouver Island / CO-OP	60,434.73
	151,238.61
<b>Total Grants and Contributions</b>	\$ 310,143.26

#### COWICHAN VALLEY REGIONAL DISTRICT SUPPLIER PAYMENTS YEAR ENDED DECEMBER 31, 2007

#### **To Reconcile Total Supplier Payments to the Operating Statements**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 30,943,367
Consolidated total of payments of \$25,000	
or less paid to suppliers	4,182,749
Consolidate total of all grants and	
contributions exceeding \$25,000	310,143
Total Payments	\$ 35,436,259.6
Total Per Statement of Revenue and Expenditure	\$ 36,619,847
Non-Cash Items & Payroll	
Change in Payroll Accrual	148,222
Change in Accrued Payables	(359,071)
Change in Interest Accrual	2,185
Change in Inventories and Prepaid Expenses	(49,684)
Employee & Director Wages	(10,714,538)
Severence paid	(66,771)
Employee Portion of Benefits	3,322,001
Donations	(241,000)
Trade in value on Vehicle	(6,000)
Employee Expenses	(226,946)
Directors' Expenses	(62,920)
Change Landfill Closure costs	(517,929)
Items Not Included in General Expenses	
Refundable GST on Expenses	707,783
Repayment of Temporary Borrowing	5,500,000
Principal Payments on Debt	 1,381,081
Reconciled Statement of Revenue & Expenditure	\$ 35,436,260