



**COWICHAN VALLEY REGIONAL DISTRICT**

**2007**

**PUBLIC BODIES REPORT**

## **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 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

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Mark Kueber, CGA  
Treasurer/Manager Financial Services  
Cowichan Valley Regional District

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

**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*.

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Mark Kueber, CGA  
Treasurer/Manager Financial Services  
Cowichan Valley Regional District

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Date

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.**

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, June 11, 2008, applicable to Resolution No. 08-390.2

\_\_\_\_\_  
Corporate Secretary

\_\_\_\_\_  
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.

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

**Cowichan Valley Regional District**

**STATEMENT OF SEVERANCE AGREEMENT**

There were **no** severance agreements made between the Cowichan Valley Regional District and its 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**

<u>Director</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Walker, Michael D	Director - Area A	\$ 20,177.04	\$ 4,074.22
Cossey, Kenneth W	Director - Area B	20,177.04	4,307.74
Giles, Gerry	Director - Area C	20,177.04	5,553.33
Tansley, Michael S	Director - Area D	20,177.04	4,528.22
Duncan, Loren	Director - Area E	20,177.04	9,245.38
Allan, Joseph	Director - Area F	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	-
		<b>\$ 287,187.60</b>	<b>\$ 62,919.78</b>

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

<b>Employee</b>	<b>Position</b>	<b>Remuneration</b>
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 \$75,000		\$ 1,623,884.09
Total Employees under \$75,000		8,803,002.63
<b>TOTAL OTHER EMPLOYEES</b>		<b>\$ 10,426,886.72</b>

**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
Severance 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**

<b>Supplier</b>	<b>Total</b>
89.7 SUN FM	25,115.64
A-1 COMPACTION SYSTEMS SERVICE & LEASE	27,439.05
ACME SUPPLIES LTD.	44,940.48
ACTIVE INDUSTRIAL WASTE MANAGEMENT LTD.	355,480.28
B.C. HYDRO & POWER AUTHORITY	553,644.04
B.C. TRANSIT (YUBOU)	54,313.00
BAY PUBLISHING LTD.	55,968.00
BC TRANSIT	964,322.00
BEST WESTERN COWICHAN VALLEY INN	28,422.11
BLAIR MACKAY MYNETT VALUATIONS INC.	49,440.52
BLAKE CASSELS & GRAYDON LLP	1,474,714.73
BOBELL TRUCKING LTD.	354,886.38
BOULEVARD TRANSPORTATION GROUP	42,730.90
BRUNNELL CONSTRUCTION LTD.	50,165.95
C.U.P.E. LOCAL 358	125,374.00
CANADIAN LINEN SUPPLY	42,107.74
CENTRAL LANDSCAPE SUPPLIES	73,633.04
CHEVRON CANADA LIMITED	35,782.36
CIMCO REFRIGERATION	366,470.70
CITY OF DUNCAN	150,870.43
CITY OF NANAIMO	335,980.52
COAST (V.I.) ENVIRONMENTAL LTD.	37,312.09
COASTCAPITAL INSURANCE SERVICES LTD.	199,955.00
COLUMBIA FUELS	46,071.75
COMMONWEALTH HISTORIC RESOURCE MANAGEMENT	27,540.82
CONCERTA CONSULTING INC.	34,330.75
CORIX WATER PRODUCTS	55,916.34
COWICHAN 2008 NORTH AMERICAN INDIGENOUS GAMES	250,000.00
COWICHAN NEWS/LEADER (CC)	41,193.22
COWICHAN NEWS/LEADER (CVRD)	30,991.02
COWICHAN POLICING ADVISORY COM	92,000.04
COWICHAN VALLEY CITIZEN (CVRD)	48,573.28
COWICHAN VALLEY SPORTS INC.	267,476.93
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY	25,000.00
DISCOVERY HONDA	28,289.28
DON ADAMS ENTERTAINMENT	35,924.38
DPOC	29,038.00
DUNCAN PACIFIC BUILDERS SUPPLIES LTD.	59,553.07
DUNCAN PAVING COMPANY	63,670.71
E. MADILL OFFICE COMPANY (CVRD)	27,860.18
ESRI CANADA LIMITED	41,144.66
FULLER PEARLMAN MCNEIL BARRISTERS	53,324.32
G & P INDUSTRIAL LTD.	38,043.61
GARDEN GATE LANDSCAPING LTD.	270,618.27
GARTNER LEE LIMITED	59,577.63
GEE DAN PRODUCTIONS	59,199.55
GREATER VANCOUVER SEWAGE AND DRAINAGE DISTRICT	2,105,833.43
HUGH ARMSTRONG IN-TRUST	40,000.00
IKON OFFICE SOLUTIONS	28,279.51
IMP GROUP	66,552.37
IMRAN HOLDINGS LTD.	72,981.00
INDEPENDENT MEDIA PRODUCTIONS	41,180.61
INSURANCE CORP OF B.C.	47,820.00
INTERNATIONAL COMPOSTING CORPORATION	87,230.77
ISLAND CORRIDOR FOUNDATION	54,400.54
ISLAND EXCAVATING LTD	1,063,194.58
J.A.D. ENTERPRISES LTD.	31,386.60

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

<b>Supplier</b>	<b>Total</b>
JANITORS' WAREHOUSE DUNCAN	70,269.75
JOHEL BROS. CONTRACTING LTD.	195,473.91
JOHN BRAYBROOKS ENGINEERING	59,131.54
JOHNSTON DAVIDSON ARCHITECTURE & PLANNING	38,820.95
JORNIC MARINE CONSTRUCTION	39,803.00
LAKWEB VENTURES LTD.	30,000.00
LANDWORKS CONSULTANTS INC	27,535.76
M.B. 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	29,080.44
MUNICIPAL FINANCE AUTHORITY	27,100.00
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	220,909.64
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
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
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
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
<b>Total paid to suppliers who received aggregate payments of greater than \$25,000</b>	<b>\$ 30,943,366.58</b>

<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>4,182,749.36</b>
<b>TOTAL PAID TO SUPPLIERS</b>	<b>\$ 35,126,115.94</b>

Consolidated total of grants exceeding \$25,000	158,904.65
Consolidated total of contributions exceeding \$25,000	151,238.61
<b>Consolidated total of all grants and contributions exceeding \$25,000</b>	<b>\$ 310,143.26</b>

<b>Total Grants, Contributions and Supplier Payments</b>	<b>\$ 35,436,259.20</b>
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**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2007  
PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES  
OF GRANTS OR CONTRIBUTIONS**

**Grants**

Cowichan Lake Community Services	\$	53,806.65
Ladysmith Recreation		39,123.00
Frank Jameson Community Centre		65,975.00
		<hr/>
		158,904.65

**Contributions**

Victim Services		90,803.88
Tourism Vancouver Island / CO-OP		60,434.73
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		151,238.61

**Total Grants and Contributions**

	\$	310,143.26
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**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
<b>Total Payments</b>	<b>\$</b>	<b>35,436,259.6</b>
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Total Per Statement of Revenue and Expenditure	\$	36,619,847
 <b>Non-Cash Items &amp; Payroll</b>		
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)
Severance 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)
 <b>Items Not Included in General Expenses</b>		
Refundable GST on Expenses		707,783
Repayment of Temporary Borrowing		5,500,000
Principal Payments on Debt		1,381,081
<b>Reconciled Statement of Revenue &amp; Expenditure</b>	<b>\$</b>	<b>35,436,260</b>