



**COWICHAN VALLEY REGIONAL DISTRICT**

**2008**

**PUBLIC BODIES REPORT**

## **Cowichan Valley Regional District**

### **MANAGEMENT REPORT**

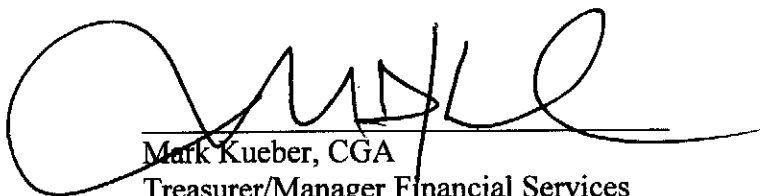
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act (the "Act") have been prepared by management in accordance with generally accepted accounting principals or stated accounting principals, and the integrity and objectivity of these statements 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



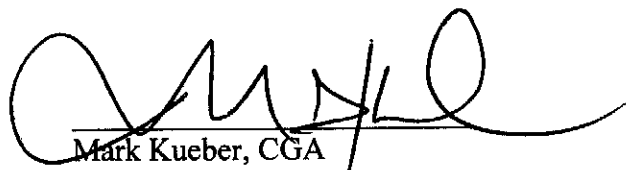
Mark Kueber, CGA  
Treasurer/Manager Financial Services  
Cowichan Valley Regional District

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*.



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

June 17/09  
Date

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



**COWICHAN VALLEY REGIONAL DISTRICT**

Resolution dated: June 10, 2009

**That the Cowichan Valley Regional District's 2008 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 10, 2009, applicable to Resolution No. 9-308.1.1,

  
\_\_\_\_\_  
Joe E. Barry  
Corporate Secretary

JUNE 12, 2009  
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 was one severance agreement made between the Cowichan Valley Regional District and its non-unionized employees during fiscal year 2008.

This agreement represents 14 months of compensation.

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

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7)

**COWICHAN VALLEY REGIONAL DISTRICT  
DIRECTOR REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2008**

<u>Director</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Walker, Michael D	Director - Area A*	\$ 18,846.69	\$ 6,065.20
Harrison, Brian	Director - Area A	1,385.79	165.12
Cossey, Kenneth W	Director - Area B	20,177.04	3,777.44
Giles, Gerry	Director - Area C	20,713.87	6,308.40
Tansley, Michael S	Director - Area D*	18,846.69	5,256.92
Iannidinardo, Lori	Director - Area D	1,385.79	238.42
Duncan, Loren	Director - Area E	20,177.04	8,690.53
Allan, Joseph	Director - Area F*	19,078.69	4,352.78
Morrison, Ian	Director - Area F	1,385.79	233.16
Dorey, Melvin F	Director - Area G	20,177.04	6,947.13
Marcotte, Mary	Director - Area H	20,177.04	7,541.72
Hodson, Brooke	Director - Area I*	18,846.69	5,322.52
Kuhn, Klaus	Director - Area I	1,385.79	-
Kent, Philip	Director - Duncan	13,450.06	-
Hutchins, Robert	Director - Ladysmith	13,682.06	738.00
Peake, Jack	Chair - Director - Lake Cowichan *	26,451.76	8,560.10
McGonigle, Tim	Director - Lake Cowichan	923.77	-
Lefebure, Jon	Director - North Cowichan*	12,563.24	-
Walker, Tom	Director - North Cowichan	923.77	-
Seymour, George	Director - North Cowichan	13,450.06	-
Hartmann, Ruth	Director - North Cowichan*	12,563.24	-
Harrison, Brian	Alternate - Area A	200.00	-
Dheensaw, Terry	Alternate - Area B	500.00	100.00
Einarsson, Donna	Alternate - Area D	100.00	-
McKenzie, Joan	Alternate - Area F	1,900.00	475.00
Dietrich, Michael	Alternate - Area G	400.00	-
Waters, Robert	Alternate - Area H	100.00	40.50
Marshall, Alexander	Alternate - Area I	100.00	-
Cadorette, Raymond	Alternate - Duncan	400.00	-
Foster, Patricia	Alternate - Lake Cowichan	1,000.00	-
Hailey, Melissa	Alternate - North Cowichan	300.00	-
Murray, Anne	Alternate - North Cowichan	400.00	-
Haywood, Dave	Alternate - North Cowichan	1,123.77	14.00
		<b>\$ 283,115.68</b>	<b>\$ 64,826.94</b>

\* Director term ended December 3, 2008

**COWICHAN VALLEY REGIONAL DISTRICT  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2008  
EARNINGS GREATER THAN \$75,000**

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ANDERSON, THOMAS	Manager - Development Services	\$ 117,501.57	\$ 1,482.23
AUSTEN, RONALD	Manager - Cowichan Community Centre	108,137.71	3,019.33
BARRY, JOSEPH	Manager - Corporate Services	96,371.77	2,849.52
DENNISON, BRIAN	Manager - Engineering Services	117,934.44	2,734.96
DERBY, DANIEL	Manager - Protective Services	90,854.10	4,809.57
ELLIS, JACOB	Special Projects	77,030.47	42.21
ELZINGA, JOHN	Manager - Cowichan Lake Recreation	88,374.43	3,845.58
EWING, CHRISTOPHER	Manager - Information Technology	80,249.65	-
FARQUHAR, BRIAN	Manager - Parks	83,554.93	1,269.96
HAMILTON, TRACY	Theatre Coordinator	77,595.26	3,041.04
JONES, WARREN	Administrator	171,820.68	10,379.90
KUEBER, MARK	Treasurer, Manager - Financial Services	135,645.65	4,165.86
LEITCH, DAVID	Manager - Utilities	83,554.93	3,677.03
MCDONALD, ROBERT	Manager - Solid Waster / Environment	81,275.80	2,581.47
MCINTOSH, KATRINA	Manager - Human Resources	90,322.51	9,276.87
MILLAR, GEOFFREY	Manager - Economic Development	89,507.75	12,804.35
MILLER, CATHERINE	Manager - Regional Environmental Policy	75,804.21	2,613.97
MOSS, SHARON	Deputy Treasurer - Financial Services	89,267.75	4,100.51
TIPPETT, MIKE	Deputy Manager - Development Services	94,836.75	974.32
WAKEHAM, JAMES	Manager - Kerry Park Recreation	84,358.18	3,102.43
WEICKER, JAMES	Events Services Co-ordinator	75,490.97	2,141.70
Total Employees over \$75,000		\$ 2,009,489.51	\$ 78,912.81
Total Employees under \$75,000		9,291,488.12	170,647.42
<b>TOTAL OTHER EMPLOYEES</b>		<b>\$ 11,300,977.63</b>	<b>\$ 249,560.23</b>



**COWICHAN VALLEY REGIONAL DISTRICT  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2008**

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

Total Remuneration - elected officials, and members of the Board of Directors	\$ 283,115.68
Total Remuneration - Other Employees	11,300,977.63
<hr/>	
Subtotal	11,584,093.31
Reconciling Items:	
Non Taxable Benefits	3,117,584.69
Severance payments	85,870.00
Total per Note 21 of the Consolidated Financial Statements	14,787,548.00
<hr/>	
Variance	0.00
<hr/>	

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2008  
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
89.7 SUN FM	25,905.89
ACME SUPPLIES LTD	35,926.78
ACTIVE INDUSTRIAL WASTE MANAGEMENT LTD	422,796.22
AECOM CANADA LTD	26,595.15
ALL GRIT PAINTING & SANDBLASTING LTD	97,125.00
ALTASTREAM POWER SYSTEMS	25,060.00
BAY PUBLISHING LTD.	26,460.00
BC HYDRO	561,679.96
BC TRANSIT	1,257,913.00
BEST WESTERN COWICHAN VALLEY INN	29,644.62
BLAIR MACKAY MYNETT VALUATIONS INC	43,581.66
BLAKE CASSELS & GRAYDON LLP	744,191.93
BLAKE ERICKSON ROOFING & WATERPROOFING SERVICES	34,497.75
BOW-MEL CHRYSLER	25,503.90
CALVERLEY ELECTRIC	25,531.96
CANADIAN LINEN SUPPLY	48,029.25
CASCADIA SPORT SYSTEMS INC	111,349.95
CEI ARCHITECTURE PLANNING INTERIORS	106,237.79
CENTRAL LANDSCAPE SUPPLIES LTD	101,836.19
CGI - WESTERN REGION	26,922.00
CHEVRON CANADA LIMITED	44,461.03
CIMCO REFRIGERATION	42,726.20
CITY OF DUNCAN	134,494.91
CITY OF NANAIMO	357,927.37
CIVICPLUS	51,612.50
CLAYTON CONSULTING	39,855.00
COAST (VI) ENVIRONMENTAL LTD	39,562.13
COAST CAPITAL INSURANCE SERVICES LTD.	114,821.00
COLUMBIA FUELS	46,436.97
COMMONWEALTH HISTORIC RESOURCE MANAGEMENT	194,050.11
CORIX WATER PRODUCTS INC	127,966.23
COWICHAN NEWS/LEADER	100,187.25
COWICHAN POLICING ADVISORY COM	88,005.50
COWICHAN VALLEY CITIZEN	62,605.18
COWICHAN VALLEY SPORTS INC	158,178.68
COX	70,000.00
CROCKER EQUIPMENT CO LTD	116,323.79
CUPE LOCAL 358	134,377.27
DECICCO BROS. PLASTERING & STUCCO	105,000.00
DON ADAMS ENTERTAINMENT	50,818.14
DON JONES PRODUCTIONS INC.	37,879.26
DPOC	26,806.20
DRAYCOR CONSTRUCTION LTD	109,505.96
DUNCAN PACIFIC BUILDERS SUPPLIES LTD	59,797.84
DYER PAINTING LTD.	41,882.40
E MADILL OFFICE COMPANY	61,683.30
EB HORSMAN & SON	78,564.43
ESRI CANADA LIMITED	33,785.07
FLYNN CANADA LTD.	986,931.77
G & P INDUSTRIAL LTD	272,301.74
GARDEN GATE LANDSCAPING LTD	255,355.48
GE CANADA LEASING SERVICES COMPANY	26,895.84

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2008  
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
GOLDER ASSOCIATES LTD	26,656.18
GREATER VANCOUVER SEWAGE AND DRAINAGE DISTRICT	2,336,300.11
GUILLEVIN INTERNATIONAL CO	25,124.29
HARLAN FAIRBANKS	40,946.79
HUB EXCAVATING	214,707.82
HUGH J ARMSTRONG LAW CORPORATION (IN TRUST)	43,245.01
ICBC	53,939.00
IMP GROUP	43,428.48
INTERNATIONAL COMPOSTING CORPORATION	81,591.03
ISLAND EXCAVATING LTD	255,939.10
JAGUAR MUSIC GROUP	31,886.12
JANITORS' WAREHOUSE DUNCAN	99,937.92
JOHEL BROS CONTRACTING LTD	95,500.61
KEN EVANS FORD SALES LTD	33,541.60
KERR WOOD LEIDAL	34,147.41
LANARC CONSULTANTS LTD.	72,583.95
LANDWORKS CONSULTANTS INC	25,894.56
LEVELTON ENGINEERING LTD	31,356.41
LOWER ISLAND CONTRACTING LTD.	50,180.95
MACDONALD & LAWRENCE TIMBER FRAMING LTD	71,915.55
MARPOLE TRANSPORT LTD	248,988.29
MB LABORATORIES LTD	34,895.85
MEDICAL SERVICES PLAN	168,402.00
MEYERS NORRIS PENNY LLP	32,445.00
MICROSOFT LICENSING GP	47,698.46
MITCHELL PRESS	46,384.80
MPC CONSULTING LTD.	39,788.71
MUNICIPAL FINANCE AUTHORITY	11,947,797.00
MUNICIPAL INSURANCE ASSOCIATION	209,900.32
MUNICIPAL PENSION PLAN	1,337,374.70
MUNICIPALITY OF NORTH COWICHAN	306,147.29
NEPTUNE FOOD SERVICE	159,179.79
NORTHWEST HYDRAULIC CONSULTANTS	340,516.33
PARK CITY ENGINEERING LTD	58,412.76
PEPSI BOTTLING GROUP (CANADA)	55,993.67
RADIOWORKS	70,673.56
RAZOR WASH DRY ICE BLASTING	28,350.00
RECEIVER GENERAL	1,592,557.72
RECEIVER GENERAL FOR CANADA	1,379,236.69
REGIONAL DISPOSAL COMPANY	375,446.40
REMCO SYSTEMS LTD	77,840.52
RODON VENTURES	35,581.81
SAVE-ON-SEPTIC SERVICES INC	58,261.89
SCOTIA LEASING	157,828.93
SHANTERO PRODUCTIONS INC	44,568.60
SHELL CANADA PRODUCTS	31,110.51
SMART GROWTH ADVISORY SERVICES	64,047.33
SOFTCHOICE CORPORATION	46,015.94
SP3 CONSULTING LTD.	101,233.13
SPCA	75,335.40
STANCO PROJECTS A DIVISION OF SEMCO SYSTEMS	243,285.00
STANDARD LIFE	819,939.83
STANTEC CONSULTING LTD	42,492.34
STAPLES MCDANNOLD STEWART	100,476.00
STEEL PACIFIC RECYCLING	54,075.80
SUN COAST WASTE SERVICES	53,090.55
SUPERIOR PROPANE	48,595.40
TAIJI COMMUNICATIONS	42,724.50
TELUS	158,325.38
TELUS MOBILITY	54,356.07

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2008  
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
TERASEN GAS	269,611.43
TERRA REMOTE SENSING INC.	52,321.50
TLD COMPUTERS INC	35,032.39
TOWN OF LADYSMITH	38,352.49
TOWN OF LAKE COWICHAN	138,688.13
TRILLIUM BUSINESS STRATEGIES INC	76,096.44
TRU WAY RESCUE SERVICES INC.	27,840.75
UNIVERSAL SHEET METAL LTD	119,197.05
VAN ISLE FIRE PROTECTION LTD	40,782.04
VAN ISLE WATER SERVICES LTD	26,226.40
VANCOUVER ISLAND REGIONAL LIBRARY	1,137,285.00
WAJAX FINANCE	27,255.10
WARM VALLEY CONTRACTING	205,697.06
WASTE SERVICES (CA) INC	357,127.73
WEST COAST PRE FAB LTD	29,078.83
WESTERN TANK AND LINING LTD	160,550.30
WORKERS' COMPENSATION BOARD	174,578.30
WORLEYPARSONS KOMEX	73,500.01
<b>Total paid to suppliers who received aggregate payments of greater than \$25,000</b>	<b>\$ 35,294,583.76</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>4,397,508.57</b>
<b>TOTAL PAID TO SUPPLIERS</b>	<b>\$ 39,692,092.33</b>
Consolidated total of grants exceeding \$25,000	589,584.94
Consolidated total of contributions exceeding \$25,000	151,278.98
<b>Consolidated total of all grants and contributions exceeding \$25,000</b>	<b>\$ 740,863.92</b>
<b>Total Grants, Contributions and Supplier Payments</b>	<b>\$ 40,432,956.25</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  
 SUPPLIER PAYMENTS  
 YEAR ENDED DECEMBER 31, 2008  
 PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES  
 OF GRANTS OR CONTRIBUTIONS**

**Grants**

CHESTERFIELD SPORTS SOCIETY	\$	80,000.00
COWICHAN LAKE COMMUNITY SERVICES		53,910.94
COWICHAN 2008 NORTH AMERICAN INDIGENOUS GAMES SOCIETY		257,000.00
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY		27,500.00
FRANK JAMESON COMMUNITY CENTRE		74,456.00
LADYSMITH RECREATION		39,218.00
SOCIAL PLANNING		57,500.00
		<u>589,584.94</u>

**Contributions**

TOURISM VANCOUVER ISLAND/CO-OP		60,475.10
VICTIM SERVICES		90,803.88
		<u>151,278.98</u>

**Total Grants and Contributions**

	<u>\$</u>	<u>740,863.92</u>
--	-----------	-------------------