



**C·V·R·D**

**COWICHAN VALLEY REGIONAL DISTRICT**

**2009**

**PUBLIC BODIES REPORT**

## Cowichan Valley Regional District

### MANAGEMENT REPORT

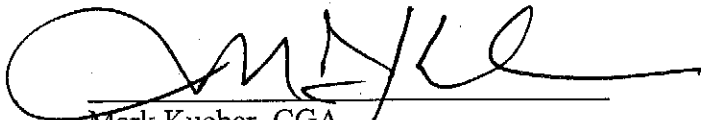
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act (the "Act") have been prepared by management in accordance with generally accepted accounting principals or stated accounting principals, and the integrity and objectivity of these statements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



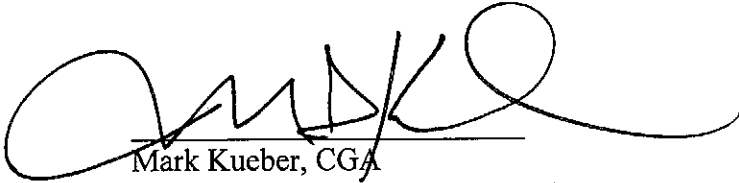
Mark Kueber, CGA  
General Manager Corporate Services Department  
Cowichan Valley Regional District

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  
General Manager Corporate Services Department  
Cowichan Valley Regional District

June 16, 2010  
Date

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



## COWICHAN VALLEY REGIONAL DISTRICT

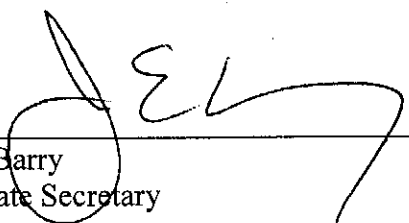
Resolution dated: June 9, 2010.

**It was moved and seconded:**

**That the Audit Findings Report dated April 19, 2010 be received.**

**MOTION CARRIED**

I, Joe E. 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 9, 2010, applicable to Resolution No. 10-306.3.

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

        JUNE 15/10          
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 2009.

This agreement represents 31 weeks 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  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2009  
EARNINGS GREATER THAN \$75,000**

<u>Employee</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
ANDERSON, THOMAS	General Manager - Planning & Development	\$ 126,768.05	\$ 895.64
AUSTEN, RONALD	General Manager - Parks, Rec & Culture	109,601.88	4,588.32
BARRY, JOSEPH	Corporate Secretary	97,927.08	2,061.28
CONWAY, ROBERT	Manager - Development Services	89,904.01	2,098.19
DENNISON, BRIAN	General Manager - Engineering Services	118,115.75	1,520.58
DERBY, DANIEL	General Manager - Protective Services	96,777.21	2,202.87
ELLIS, JACOB	Special Projects	83,019.63	5,920.54
ELZINGA, JOHN	Manager - Island Savings Centre	94,589.31	2,486.61
EWING, CHRISTOPHER	Manager - Information Technology	79,890.90	129.41
FARQUHAR, BRIAN	Manager - Parks and Trails	96,911.68	2,661.12
JONES, WARREN	Administrator	181,956.14	12,288.18
KUEBER, MARK	General Manager - Corporate Services	130,540.07	3,381.03
LEITCH, DAVID	Manager - Water Management	89,156.76	10,175.53
LIDDLE, KIMBERLY	Manager - South Cowichan Recreation	76,765.72	2,499.90
MCDONALD, ROBERT	Manager - Recycling & Waste Management	84,104.26	1,943.89
MCINTOSH, KATRINA	Manager - Human Resources	96,914.68	4,577.38
MILLAR, GEOFFREY	Manager - Economic Development	89,252.80	8,650.73
MILLER, CATHERINE	Manager - Regional Environmental Policy	78,475.70	9,766.76
MOSS, SHARON	Manager - Finance	89,759.60	6,405.04
TIPPETT, MIKE	Manager - Community & Regional Planning	95,531.52	2,199.71
WAKEHAM, JAMES	Manager - Facility, Fleet and Transit	95,291.70	3,428.55
Total Employees over \$75,000		\$ 2,101,254.45	\$ 89,881.26
Total Employees under \$75,000		9,509,014.89	148,392.70
<b>TOTAL OTHER EMPLOYEES</b>		<b>\$ 11,610,269.34</b>	<b>\$ 238,273.96</b>

**COWICHAN VALLEY REGIONAL DISTRICT  
EMPLOYEE REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2009**

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

Total Remuneration - elected officials, and members of the Board of Directors	\$ 309,815.85
Total Remuneration - Other Employees	11,610,269.34
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Subtotal	11,920,085.19
Reconciling Items:	
Non Taxable Benefits	2,186,972.76
Severance payments	51,002.05
Total per Note 21 of the Consolidated Financial Statements	14,158,060.00
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Variance	0.00
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**COWICHAN VALLEY REGIONAL DISTRICT  
DIRECTOR REMUNERATION AND EXPENSES  
YEAR ENDED DECEMBER 31, 2009**

<u>Director</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Walker, Michael D	Director - Area A *	\$ 659.63	\$ -
Harrison, Brian	Director - Area A	21,669.55	5,007.12
Cossey, Kenneth W	Director - Area B	22,320.25	1,119.91
Giles, Gerry	Chair - Director - Area C	31,060.84	12,120.25
Tansley, Michael S	Director - Area D*	659.63	-
Iannidinardo, Lori	Director - Area D	21,662.55	4,933.13
Duncan, Loren	Director - Area E	28,781.83	7,204.27
Allan, Joseph	Director - Area F*	667.75	-
Morrison, Ian	Director - Area F	21,662.55	11,177.58
Dorey, Melvin F	Director - Area G	22,320.25	6,112.55
Marcotte, Mary	Director - Area H	22,320.25	7,262.91
Hodson, Brooke	Director - Area I*	659.63	-
Kuhn, Klaus	Director - Area I	21,662.55	12,269.63
Kent, Philip	Director - Duncan	14,878.71	531.40
Hutchins, Robert	Director - Ladysmith	14,886.83	809.84
Peake, Jack	Director - Lake Cowichan *	925.81	-
McGonigle, Tim	Director - Lake Cowichan	14,440.29	753.60
Haywood, Dave	Director - North Cowichan	14,447.29	208.52
Lefebure, Jon	Director - North Cowichan*	439.71	-
Seymour, George	Director - North Cowichan	14,878.71	-
Walker, Tom	Director - North Cowichan	14,440.29	-
Burgess, Roger	Alternate - Area A	214.24	1,191.35
Dheensaw, Terry	Alternate - Area B	17.50	-
Gutensohn, Gerald	Alternate - Area B	749.85	-
Krug, John	Alternate - Area C	214.24	615.19
Einarsson, Donna	Alternate - Area D	3.50	-
Heinio, Leslie	Alternate - Area D	-	1,312.18
George, Darin	Alternate - Area E	107.12	582.00
McKenzie, Joan	Alternate - Area F	66.50	-
Dietrich, Michael	Alternate - Area G	656.73	69.30
Waters, Robert	Alternate - Area H	3.50	-
Marshall, Alexander	Alternate - Area I	110.62	-
Cadorette, Raymond	Alternate - Duncan	656.73	-
Foster, Patricia	Alternate - Lake Cowichan	35.00	-
Arnett, Steve	Alternate - Town of Ladysmith	642.73	-
Hartmann, Ruth	Alternate - North Cowichan	868.19	-
Hailey, Melissa	Alternate - North Cowichan	10.50	-
Murray, Anne	Alternate - North Cowichan	14.00	-
		<b>\$ 309,815.85</b>	<b>\$ 73,280.73</b>

\* Director term ended December 3, 2008

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2009  
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
0704315 BC LTD	84,472.90
A ROE & SON'S EXCAVATING	36,685.33
ACKLANDS - GRAINGER INC	36,801.47
ACME SUPPLIES LTD	27,320.93
ACOUSTICS WEST INSTALLATIONS LTD	80,270.40
ACTIVE INDUSTRIAL WASTE MANAGEMENT LTD	429,535.55
AEROSMITH ENVIRONMENTAL SERVICES INC	46,304.01
BANK OF MONTREAL	51,002.05
BC HYDRO	583,314.20
BC TRANSIT	1,695,089.00
BFL CANADA INSURANCE SERVICES INC	25,609.50
BLACK PRESS GROUP LTD	112,466.89
BLAKE CASSELS & GRAYDON LLP	32,743.96
BMC BUSINESS MANAGEMENT CONSULTANTS	34,609.00
BOULEVARD LIFESTYLES INC	68,460.00
CANADIAN LINEN SUPPLY	44,885.42
CANNON DESIGN ARCHITECTURE INC	31,072.15
CEI ARCHITECTURE PLANNING INTERIORS	270,997.60
CENTAUR PRODUCTS INC	41,753.25
CENTRAL LANDSCAPE SUPPLIES LTD	123,586.53
CENTRAL SHEET METAL (1988) LTD	70,969.49
CHEVRON CANADA LIMITED	35,172.49
CIMCO REFRIGERATION	67,562.96
CITY OF DUNCAN	160,912.81
CITY OF NANAIMO	412,369.96
CLARK PACIFIC EXCAVATING	57,906.14
CLAYTON CONSULTING	75,075.00
CNI LIGHTING SOLUTIONS	39,158.87
COAST (VI) ENVIRONMENTAL LTD	42,114.62
COAST CAPITAL INSURANCE SERVICES LTD	244,731.00
COLUMBIA FUELS	33,450.02
COMMUNITY FUTURES COWICHAN	57,577.09
CORIX WATER PRODUCTS LP	129,933.54
COVAL SECURITY SERVICES LTD	32,898.44
COWICHAN LAKE HOLDINGS	34,400.00
COWICHAN POLICING ADVISORY COM	97,169.23
COWICHAN SEARCH & RESCUE SOCIETY	26,000.00
COWICHAN SYMPHONY SOCIETY	80,854.52
COWICHAN VALLEY SPORTS INC	148,007.21
CREATIVE CUSTOM SERVICES	36,740.21
CUPE LOCAL 358	129,883.02
DODD'S LUMBER CO LTD	30,691.16
DPOC	27,825.00
DUNCAN PACIFIC BUILDERS SUPPLIES LTD	58,311.77
DUNCAN PAVING COMPANY	26,706.08
E MADILL OFFICE COMPANY	74,391.05
EASY LIVING HOLDINGS LTD	219,284.25
EB HORSMAN & SON	67,615.02
EBA ENGINEERING CONSULTANTS LTD	27,446.91
ESRI CANADA LIMITED	32,383.22
FAST & EPP STRUCTURAL ENGINEERS	50,635.06
FJM SERVICES & MANAGEMENT	58,068.28
FLYNN CANADA LTD	110,790.87
FOCUS	109,935.01
FROM THE GROUND UP	44,306.07
G & P INDUSTRIAL LTD	217,920.68
GE CANADA LEASING SERVICES COMPANY	26,895.84
GEE DAN PRODUCTIONS	74,126.16
GENIVAR	30,691.50
GFS BRITISH COLUMBIA	139,551.33
GREAT WEST EQUIPMENT	63,121.61
GRECA HOLDINGS LTD	41,283.44
GT EXCAVATING	63,236.84
HARLAN FAIRBANKS	35,504.45
HB ELECTRIC LTD	27,217.53
HENDERSON RECREATION EQUIPMENT LTD	40,220.62
HIRSCHFIELD WILLIAMS TIMMINS LTD	61,514.26
HUGH J ARMSTRONG LAW CORP (IN TRUST)	1,229,539.79
ICBC	63,612.35
ICC GROUP	83,284.19
IPSOS REID LP	26,302.50
ISLAND IRRIGATION & LANDSCAPING	27,995.84

**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2009  
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
JAD ENTERPRISES LTD	143,220.71
JEFFERSONTOWN FIRE PROTECTION	72,740.40
JOHEL BROS CONTRACTING LTD	298,858.20
JUDITH CULLINGTON & ASSOCIATES	31,443.64
KONICA MINOLTA BUSINESS SOLUTIONS (CANADA) LTD	27,247.60
LAKE COWICHAN HOME CENTRE LTD	26,980.54
LAKWEB VENTURES LTD	40,000.00
LEON SIGNS LTD	32,755.27
LOWER ISLAND CONTRACTING LTD	35,895.44
MANULIFE FINANCIAL	137,526.77
MARPOLE TRANSPORT LTD	975,886.67
MB LABORATORIES LTD	44,394.35
MEDICAL SERVICES PLAN	177,402.00
METRO FORD	39,045.09
MEYERS NORRIS PENNY LLP	58,905.00
MICROSOFT LICENSING GP	45,919.61
MITCHELL PRESS	40,746.15
MUNICIPAL FINANCE AUTHORITY	12,968,679.15
MUNICIPAL INSURANCE ASSOCIATION	231,901.72
MUNICIPAL PENSION PLAN	1,425,141.11
MUNICIPALITY OF NORTH COWICHAN	157,079.89
NORTHWEST HYDRAULIC CONSULTANTS	29,016.23
OCCUMED CONSULTING INC	30,521.44
PALLADIAN DEVELOPMENTS INC	108,853.27
PARK CITY ENGINEERING LTD	48,770.68
PEPSI BOTTLING GROUP (CANADA)	46,655.62
PLANET CLEAN (DUNCAN)	92,847.46
PRICE'S SECURITY LOCKSMITHS	26,668.43
RADIOWORKS	246,801.07
RECEIVER GENERAL	3,125,332.44
REGIONAL DISPOSAL COMPANY	2,015,150.06
REMCO SYSTEMS LTD	59,340.58
RODON VENTURES	33,984.74
SALSNES NORTH AMERICA INC	117,600.00
SANTHERM INC	110,426.40
SAVE-ON-SEPTIC SERVICES INC	152,774.50
SCHOOL DISTRICT #79	69,548.59
SCOTIA LEASING	109,428.22
SCOTIABANK VISA BUSINESS CARD	64,301.81
SEPROTECH	68,032.74
SMITH-CAMERON PUMP SOLUTIONS	33,103.57
SOFTCHOICE CORPORATION	42,069.70
SOUTH COAST STANDING STEM LTD	86,136.84
SPCA	76,841.04
STANDARD LIFE	700,136.37
STANTEC CONSULTING LTD	58,699.12
STAPLES MCDANNOLD STEWART	109,378.45
STEEL PACIFIC RECYCLING	67,405.94
STEELWORKERS 1-1937	27,405.66
STONE PACIFIC CONTRACTING LTD	193,353.75
SUN COAST WASTE SERVICES	60,386.83
SUSSEX CONSULTANTS LTD	46,521.58
SYSCO VICTORIA	41,169.11
TELUS	165,242.39
TELUS COMMUNICATIONS COMPANY	71,752.32
TELUS MOBILITY	64,592.38
TERASEN GAS	175,158.45
TERRA REMOTE SENSING INC	28,350.00
TLD COMPUTERS INC	33,954.23
TOWER FENCE PRODUCTS LTD	33,561.78
TOWN OF LADYSMITH	34,238.19
TOWN OF LAKE COWICHAN	479,674.87
TRILLIUM BUSINESS STRATEGIES INC	47,547.74
TWAMLEY CONTRACTING (2004) LTD	44,808.81
VALKYRIE LAW GROUP LLP	42,666.92
VANCOUVER ISLAND HEALTH AUTHORITY	1,347,456.98
VANCOUVER ISLAND NEWSPAPER GROUP	64,632.96
VANCOUVER ISLAND REGIONAL LIBRARY	1,184,144.00
VENTURE PACIFIC CONSTRUCTION MANAGEMENT	248,075.25
VIS-A-VIS MANAGEMENT RESOURCES INC	50,520.77
WAJAX INDUSTRIES	29,063.24

**COWICHAN VALLEY REGIONAL DISTRICT  
 SUPPLIER PAYMENTS  
 YEAR ENDED DECEMBER 31, 2009  
 PAYMENTS GREATER THAN \$25,000**

Supplier	Total
WASTE SERVICES (CA) INC	383,202.40
WESTERN TANK AND LINING LTD	198,318.75
WHEATON PONTIAC BUICK GMC	34,288.80
WORKERS' COMPENSATION BOARD	198,140.04
<b>Total paid to suppliers who received aggregate payments of greater than \$25,000</b>	<b>\$ 39,130,098.26</b>
<b>Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b>	<b>4,296,381.61</b>
<b>TOTAL PAID TO SUPPLIERS</b>	<b>\$ 43,426,479.87</b>
Consolidated total of grants exceeding \$25,000	326,823.66
Consolidated total of contributions exceeding \$25,000	148,562.79
<b>Consolidated total of all grants and contributions exceeding \$25,000</b>	<b>\$ 475,386.45</b>
<b>Total Grants, Contributions and Supplier Payments</b>	<b>\$ 43,901,866.32</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, 2009**

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

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$	39,130,098
Consolidated total of payments of \$25,000 or less paid to suppliers		4,296,382
Consolidate total of all grants and contributions exceeding \$25,000		475,386
<b>Total Payments</b>		<b>43,901,866</b>
<hr/>		
Total Per Consolidated Statement of Operations		35,689,591
<b>Non-Cash Items &amp; Payroll</b>		
Change in Payroll Accrual		(165,239)
Change in Accrued Payables		(826,934)
Change in Interest Accrual		(21,445)
Change in Inventories and Prepaid Expenses		3,631
Employee & Director Wages		(11,920,085)
Severance paid		(51,002)
Employee Portion of Benefits		3,466,311
Donations		(21,577)
Employee Expenses		(238,274)
Directors' Expenses		(73,281)
Donated Tangible Capital Assets		8,062,280
Amortization of Tangible Capital Assets		(3,288,303)
<b>Items Not Included in General Expenses</b>		
Refundable GST on Expenses		676,437
Repayment of Temporary Borrowing		8,000,000
Debt Payments member of municipalities		2,461,084
Principal Payments on Debt		1,739,153
<b>Reconciled Statement of Revenue &amp; Expenditure</b>		<b>43,492,347</b>
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Variance		409,519
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**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2009  
PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES  
OF GRANTS OR CONTRIBUTIONS**

**Grants**

CHESTERFIELD SPORTS SOCIETY	\$	80,000.00
COWICHAN LAKE COMMUNITY SERVICES		54,764.66
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY		27,500.00
FRANK JAMESON COMMUNITY CENTRE		39,216.00
LADYSMITH RECREATION		75,343.00
SOCIAL PLANNING COWICHAN		50,000.00
		<u>326,823.66</u>

**Contributions**

TOURISM VANCOUVER ISLAND/CO-OP		57,524.62
VICTIM SERVICES		91,038.17
		<u>148,562.79</u>

**Total Grants and Contributions**

	<u>\$</u>	<u>475,386.45</u>
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**COWICHAN VALLEY REGIONAL DISTRICT  
SUPPLIER PAYMENTS  
YEAR ENDED DECEMBER 31, 2009**

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

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