



**COWICHAN VALLEY
REGIONAL DISTRICT**

**2021
STATEMENT OF
FINANCIAL INFORMATION**

Cowichan Valley Regional District

MANAGEMENT REPORT

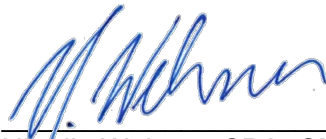
The Financial Statements contained in this Statement of Financial Information under the Financial Information Act (the "Act") have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate with the information contained in the financial statements.

Management is also responsible for implementation and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Regional Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls and exercises this responsibility through the Regional Services Committee of the Board.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the Regional District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Corporate Services Committee of the Board.

On Behalf of Cowichan Valley Regional District




Natalie Wehner, CPA, CMA
Chief Financial Officer, Finance Division
Cowichan Valley Regional District
June 22, 2022

Cowichan Valley Regional District

STATEMENT OF FINANCIAL INFORMATION APPROVAL

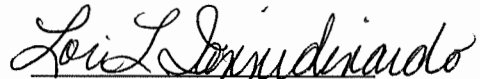
The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Natalie Wehner CPA, CMA
Chief Financial Officer

June 23, 2022

Date



Lori Iannidinardo
Chair

June 23, 2022

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.

Cowichan Valley Regional District
STATEMENT OF SEVERANCE AGREEMENT

There was one severance agreement under which payment commenced between the Cowichan Valley Regional District and its non-unionized employees during fiscal year 2021.

This agreement represents 37.43 weeks of compensation.

“Compensation” is defined as salary plus benefits.

**COWICHAN VALLEY REGIONAL DISTRICT
DIRECTOR REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2021**

Director	Position	Remuneration	Expenses Note 1
Salmon, B.	Director - Area A	37,594.88	703.96
Acton, S.	Director - Area B	34,703.63	589.87
Wilson, M.	Director - Area C	34,500.23	401.51
Iannidinardo, L.	Chair - Director - Area D	38,511.61	727.56
Nicholson, A.	Director - Area E	34,601.99	1,520.43
Morrison, I.	Director - Area F	39,509.78	1,338.37
Smith, L.	Director - Area G	34,525.38	1,147.94
Maartman, B.	Director - Area H	34,652.78	-
Marcotte, M.	Director - Area H ****	138.48	-
Kuhn, K.	Director - Area I	34,500.23	143.95
Staples, M.	Director - Duncan	19,938.31	-
Stone, A.	Director - Ladysmith	46,337.71	25.00
McGonigle, T.	Director - Lake Cowichan	19,938.31	101.14
Marsh, K.	Director - North Cowichan	23,138.21	249.00
Siebring, A.	Director - North Cowichan	19,938.31	-
Toporowski, D.	Director - North Cowichan	19,938.31	-
Harrison, B.	Alternate - Area A	692.40	-
MacNeill, C.	Alternate - Area E	274.24	-
Duncan, T.	Alternate - Duncan	553.92	-
Sandhu, K.	Alternate - Lake Cowichan	138.48	-
Justice, C.	Alternate - North Cowichan	1,384.80	-
Manhas, T.	Alternate - North Cowichan	692.40	-
		\$ 476,204.39	\$ 6,948.73

Note 1

Expenses include travel, conference, and mileage expenses.

**** Director retired March, 2020

**COWICHAN VALLEY REGIONAL DISTRICT
EMPLOYEE REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2021
EARNINGS GREATER THAN \$75,000**

Employee	Position	Remuneration Note 1	Expenses Note 2
Aikenhead, A.	Human Resources Advisor	99,983.87	-
Allen, D.	Payroll Assistant	82,326.38	-
Anderson, G.	Building/Plumbing Official /Bylaw Enforcement Officer	81,897.26	1,250.69
Annis, E.	Procurement Officer	98,121.47	348.10
Barclay, S.	Corporate Records Officer	89,685.53	1,504.32
Bates, C.	GIS Developer/Analyst	79,733.54	-
Blatchford, L.	Manager, Cowichan Lake Recreation	119,700.60	88.53
Bowen, T.	Manager, Financial Planning	106,550.75	3,061.91
Boyle, C.	Planner I	77,906.48	790.07
Boyles, S.	South Cowichan Administration & Facility Booking Coordinator	98,249.45	301.50
Boysen, M.	General Manager, Corporate Services	83,976.23	7,688.04
Breen, C.	Manager, Planning - Strategic Initiatives	116,154.87	1,511.38
Brown, D.	Transit Assistant	75,747.31	645.99
Bryski, S.	Chief Building/Plumbing Official /Bylaw Enforcement Officer	95,692.08	936.37
Carruthers, B.	Chief Administrative Officer	232,301.53	1,641.32
Coleman, B.	North/Central Cowichan Manager - Facility Operations	110,605.37	245.52
Coles, W.	Senior Systems Technician	81,326.08	1,399.16
Daugenet, L.	Engineering Technologist III	85,232.53	731.13
Dennison, B.	Manager, Water Management	129,298.13	460.00
Dhami, R.	Senior Utilities Operator	102,504.88	550.00
Dias, R.	Manager, Parks Operations	121,369.25	394.82
Diver, A.	Emergency Program Coordinator	137,695.02	200.00
Dixon, E.	Planner I	85,570.53	2,851.70
Doege, P.	Procurement Specialist	79,591.31	1,771.89
Eichenlaub, N.	Recycling Facility Leader V/ I combo	78,881.57	-
Elzinga, J.	General Manager, Community Services	170,366.58	7,018.22
Etherington, T.	Manager, Water Operations	130,043.70	943.30
Fairfield, H.	Operations Attendant Lead Hand	81,509.77	134.73
Farquhar, B.	Manager, Parks & Trails	134,565.84	294.83
Faughnan, W.	Utilities Operator II	88,187.03	928.99
Gervais, Keir	Manager, Emergency Management	126,362.55	1,217.95
Grant, R.	GIS Supervisor	95,990.89	-
Grieder, M.	Emergency Telecommunications Coordinator	128,907.98	2,938.97
Harris, R.	Bylaw Enforcement Officer	75,945.93	389.83
Harrison, K.	Deputy Corporate Officer	110,598.83	743.99
Hatami, H.	General Manager, Engineering Services	163,878.65	27.80
Heppner, S.	Manager, Information Technology	128,873.10	433.67
Herrera, S.	Planner III	84,921.27	1,642.30
Horner, S.	Payroll Coordinator	96,531.42	324.15
Hulti, M.	Human Resources Consultant	119,860.22	1,230.48
Johnson, M.	West Cowichan, Manager - Facility Operations	103,921.80	1,612.84
Kjerulf, A.	General Manager, Land Use Services	149,155.58	5,222.49
Knodel-Joy, L.	Senior Engineering Technologist	89,956.36	-
Kross, A.	GIS Technician I	81,496.13	-
Kueber, M.	General Manager, Corporate Services	122,615.48	(611.60)
Lawrence, K.	Senior Environmental Analyst	91,212.44	294.82
Layseca, J.	Programs & Marketing Coordinator	89,823.14	59.53
Legault, A.	Corporate Officer / Manager, Legislative Services	132,150.18	842.48
Lendrum, R.	Operations Attendant Lead Hand	83,548.42	-
Lesergent, T.	Operations Attendant Lead Hand	83,867.59	-
Liddle, A.	South Cowichan, Manager - Facility Operations	110,283.88	60.53

**COWICHAN VALLEY REGIONAL DISTRICT
EMPLOYEE REMUNERATION AND EXPENSES
YEAR ENDED DECEMBER 31, 2021
EARNINGS GREATER THAN \$75,000**

Liddle, K.	Manager, South Cowichan Recreation	129,310.40	393.28
Limshue, F.	Manager, Development Services	126,433.70	1,083.15
Litchfield, N.	Utilities Operator II	95,113.94	941.43
Lochran, M.	Engineering Technologist III	83,978.92	6,763.54
MacDonald, I.	Manager, Building Inspections & Bylaw	119,698.00	674.20
Malones, M.	Utilities Operator II	91,895.79	-
McCooley, M.	Administration & Facility Booking Coordinator	92,009.50	202.28
Miller, C.	Manager, Environmental Services	147,715.27	973.69
Miller, M.	Parks Capital Projects Specialist	92,996.31	-
Mohan, B.	Manager, Human Resources	135,958.12	1,189.77
Molyneaux, J.	Utilities - Electrical and Instrumentation Technician	122,304.98	-
Moore, J.	Senior Environmental Analyst	93,633.01	452.00
Morano, N.	Bylaw Enforcement Officer	78,176.43	744.34
Nelson, A.	Executive Coordinator	111,802.60	-
O'Riordan, B.	Manager, Economic Development	111,545.88	2,205.99
Pridmore, R.	Accounting Supervisor	80,585.52	3,385.18
Raimondo, S.	Senior Systems Technician	83,652.04	2,582.57
Rigby, J.	Programs & Events Coordinator	101,952.31	245.53
Rondeau, R.	Transit Analyst	84,582.04	1,853.47
Rose, A.	Utilities Operator II	90,221.72	901.69
Runzer, M.	Licensed Child Care Coordinator	90,084.91	-
Sarady, I.	Environmental Technologist II	75,289.60	1,996.57
Schrader, K.	Manager, Arts & Culture	124,737.01	5,019.00
Schumacher, K.	Manager, Communications and Engagement	112,518.00	267.00
Shewchuk, G.	Building/Plumbing Official II/Bylaw Enforcement Officer	83,843.25	641.53
Simmons, R.	Technical Director	89,805.47	-
Smith, B.	Safety Officer	140,790.55	1,915.54
Smith, C.	Utilities Operator II	86,737.89	653.89
Sovdi, H.	Planning Coordinator	77,103.88	348.00
Stevens, D.	Manager, Solid Waste Operations	102,986.71	-
Sutherland, D.	Utilities Operator I	75,719.69	-
Taylor, B.	Economic Development Analyst	82,016.00	-
Thomson, V.	Project Engineer	100,012.09	1,782.64
Tippett, M.	Manager, Community & Regional Planning	147,277.30	1,868.97
Tokarek, A.	Asset Coordinator	108,952.17	6,913.44
Wagner, M.	Utilities Operator II	85,134.08	-
Wakeham, J.	Manager, Facilities & Transit	126,730.75	1,164.80
Warwick, D.	Soil Deposit Dylaw Officer	75,051.36	389.84
Wehner, N.	Chief Financial Officer	130,205.81	4,328.53
Williams, D.	Building/Plumbing Official II/Bylaw Enforcement Officer	78,036.71	-
Williams, R.	Manager, Cowichan Community Centre	101,748.85	-
Wilson, B.	Parks Field Operations Supervisor	85,319.33	-
Woods, R.	Planner I	84,768.49	507.46
Wright, L.	Planner III	84,941.20	399.00
Subtotal		9,848,054.36	106,911.06
Consolidated total of employees earning less than \$75,000		9,436,520.82	8,322.25
Total Remuneration and Expenses for Employees		\$ 19,284,575.18	\$ 115,233.31
Reconciliation:			
Schedule of Remuneration for Elected Officials			\$ 476,204.39
Schedule of Remuneration for Employees			19,284,575.18
Subtotal:			<u>19,760,779.57</u>
Variance		Note 3	4,967,562.43
Total Personnel Costs as per consolidated financial statements			<u>\$ 24,728,342.00</u>

Note 1

Remuneration includes the sum of gross salary plus the value of taxable benefits.

Note 2

Expenses includes costs such as mileage to meetings, conference, professional accreditation, and membership fees. These expenses "... are not limited to expenses that are generally perceived as prerequisites or bestowing personal benefit, and may include expenditures required for employees to perform their job functions".

Note 3

The schedule of remuneration are based on actual payments made during 2021. This figure differs significantly from the expenses recorded in the financial statements which are reported on an accrual basis and included all wages and benefits accruing to staff.

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2021
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
0873373 BC LTD dba TUCK BROS	36,270.49
AERZEN CANADA	90,912.38
AGAT LABORATORIES LTD	63,068.19
AMAZON.CA	25,339.96
ASSOCIATED FIRE SAFETY EQUIPMENT	39,588.65
AVALON MECHANICAL CONSULTANTS LTD	35,784.00
AWC WATER SOLUTIONS	32,340.00
BC HYDRO	1,061,719.87
BC TRANSIT	2,299,391.17
BDO CANADA LLP	26,297.25
BEST WESTERN COWICHAN VALLEY INN	61,904.69
BLACK PRESS GROUP LTD	64,189.76
BRINDLEE MOUNTAIN FIRE APPARATUS	230,000.00
BRITCO BOXX LP	76,052.47
BUNT & ASSOCIATES ENGINEERING (BC) LTD	33,580.58
BUNZL CANADA INC dba ACME SUPPLIES	95,165.58
CANADIAN CORPS OF COMMISSIONAIRES	110,540.27
CANADIAN TIRE	26,463.53
CDW CANADA	200,463.17
CENTRAL BUILDER'S SUPPLY DBA TALL TREE LUMBER LTD	78,651.74
CENTRALSQUARE CANADA SOFTWARE INC	36,604.12
CHARTER TELECOM INC	132,031.44
CIMCO REFRIGERATION	138,542.89
CITY OF DUNCAN	265,664.15
CITY OF NANAIMO	379,465.37
CLEARTECH INDUSTRIES INC	53,767.14
COASTAL ANIMAL CONTROL SERVICES OF BC	98,584.39
COPPERTOP HOLDINGS LTD	46,000.30
CORPORATE EXPRESS INC. DBA STAPLES BUSINESS	60,704.37
COWICHAN BAY ESTATES	63,000.00
COWICHAN HOUSING ASSOCIATION	787,000.00
COWICHAN SPORTSPLEX	58,937.25
COWICHAN STATION AREA ASSOCIATION	32,053.00
COWICHAN WATERSHED SOCIETY	46,200.00
CUMMINS CANADA ULC	37,265.59
CUPE LOCAL 358	166,366.74
DAVID STALKER EXCAVATING LTD	138,180.67
DEVLIN ELECTRIC SIGN CO.	101,850.00
DICE CONTRACTING LTD	52,064.25
DISTRICT MUNICIPALITY OF NORTH COWICHAN	437,222.61
DUNCAN PAVING COMPANY	31,761.78
EASY LIVING LANDSCAPING (606550 BC LTD)	750,745.69
EB HORSMAN & SON	83,174.65
ECOFLUID SYSTEMS INC.	504,946.40
ENVIRONMENTAL DYNAMICS INTERNATIONAL	42,844.00
ESRI CANADA LIMITED	50,769.60
FASKEN MARTINEAU DUMOULIN LLP	33,468.69
FINNING CANADA	62,834.67
FISHER ROAD RECYCLING	1,049,693.55
FLYNN CANADA LTD	35,686.69
FOOTPRINTS SECURITY PATROL INC	101,716.46
FORTISBC - NATURAL GAS	92,253.53
FRONTIER POWER PRODUCTS LTD	145,146.40
G TRUSWELL EXCAVATING	28,649.80
GANDALF CONSULTING LTD	30,849.00
GERRITS SERVICES LTD	28,877.70
GFL ENVIRONMENTAL INC	416,227.24
GNG PAINTING LTD	44,877.00
GREAT WEST EQUIPMENT	55,581.70
GUILLEVIN INTERNATIONAL CO	60,172.43
HOME DEPOT CREDIT SERVICES	36,162.92
ICBC C/O LMG INSURANCE	94,855.66
ICIMS	34,730.59
ICONIX WATERWORKS LIMITED PARTNERSHIP	239,453.39
INA MOTORS WESTHORE	36,000.00
INDEPENDENT PUMP & MECHANICAL LTD	41,577.50
ISLAND CHEVROLET, BUICK, GMC	61,063.12
JSK TRAFFIC CONTROL SERVICES	35,385.53
KERR WOOD LEIDAL	513,987.72
KNAPPETT PROJECTS INC	3,347,711.26

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2021
PAYMENTS GREATER THAN \$25,000**

Supplier	Total
L.B. ENTERPRISES	73,001.17
LEON SIGNS LTD	50,148.73
LIDSTONE & COMPANY (IN TRUST)	937,225.07
LIDSTONE & COMPANY BARRISTERS & SOLICITORS	80,359.15
LISE CINDY	78,282.47
MANULIFE FINANCIAL	1,487,568.03
MARPOLE TRANSPORT LTD	1,459,409.70
MCCUAIG & ASSOCIATES ENGINEERING LTD.	100,594.31
MCELHANNEY CONSULTING SERVICES LTD	254,121.75
MERCURY REFRIGERATION PRODUCTS & SERVICES LTD	31,748.96
MICROSOFT CORPORATION	86,098.04
MILL BAY COMMUNITY LEAGUE	36,487.95
MILLSTONE HEATING & SHEET METAL LTD	46,689.14
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	477,194.69
MODUS	122,578.18
MONK OFFICE SUPPLY LTD	32,682.26
MUNICIPAL INSURANCE ASSOCIATION OF BC (MIABC)	788,333.04
MUNICIPAL FINANCE AUTHORITY	6,988,293.66
MUNICIPAL PENSION PLAN	3,064,773.11
NORTH ISLAND 9-1-1 CORPORATION	196,075.00
NORTHWEST HYDRAULIC CONSULTANTS	246,251.69
ONSIGHT TREE SERVICES	173,058.41
P & R TRUCK CENTRE LTD	208,559.13
PACIFIC AUDIO WORKS	34,272.21
PAYNE ENGINEERING GEOLOGY LTD	29,912.11
PENINSULA CO-OP	62,222.22
PERFECTMIND INC	26,067.04
PLANET CLEAN (DUNCAN)	46,556.60
PONTIOUS CONTRACTING LTD	143,538.47
PRIME GOVERNMENT SOLUTIONS	48,387.84
PSD CITYWIDE INC	88,445.70
R.F. BINNIE & ASSOCIATED LTD.	61,738.92
RADIOWORKS	77,549.61
REAL CANADIAN SUPERSTORE (THE)	50,988.39
RECEIVER GENERAL	5,244,643.72
REGIONAL DISPOSAL COMPANY	2,259,791.27
REGIONAL DISTRICT OF NANAIMO	49,046.95
RICHELIEU HARDWARE LTD	25,588.50
RICOH CANADA INC	32,235.09
ROLLINS MACHINERY LIMITED	37,854.37
RONA INC	32,023.55
RYLER HOLDINGS LTD	89,960.43
SAVE-ON-SEPTIC SERVICES INC	215,949.43
SCG PROCESS	56,668.64
SHANTERO PRODUCTIONS INC	41,971.79
SHAW CABLESYSTEMS G.P.	90,980.03
SJM CONSTRUCTION LTD	36,463.35
SOFTCHOICE LP	57,502.86
SOMATIC	708,516.36
SOUTH VANCOUVER ISLAND ASSESSMENT & RESOURCE	46,988.50
STANTEC CONSULTING LTD	825,303.70
STEWART MCDANNOLD STUART	58,910.70
STONE PACIFIC CONTRACTING LTD	35,749.81
SUNCOR ENERGY PRODUCTS PARTNERSHIP - CARDLOCK	30,905.89
SUNCOR ENERGY PRODUCTS PARTNERSHIP - WHOLESALE	162,997.93
SUPERIOR EXCAVATING LTD	144,595.27
SUPERIOR PROPANE	74,166.19
TELUS	115,456.75
TELUS COMMUNICATIONS INC.	58,190.69
TELUS CUSTOM SECURITY SYSTEMS / PRICE'S ALARM	34,445.37
TELUS MOBILITY	97,827.13
TOURISM COWICHAN SOCIETY	562,064.70
TOWN OF LADYSMITH	166,957.27
TOWN OF LAKE COWICHAN	348,920.46
TROJAN TECHNOLOGIES	160,425.66
UNITED STEELWORKERS 1-1937	58,564.37
VALLEY CARPET ONE	104,653.74
VANCOUVER ISLAND REGIONAL LIBRARY	2,044,044.00
VICTORIA LANDSCAPE-GRAVEL MART LTD	60,000.00

**COWICHAN VALLEY REGIONAL DISTRICT
SUPPLIER PAYMENTS
YEAR ENDED DECEMBER 31, 2021
PAYMENTS GREATER THAN \$25,000**

<u>Supplier</u>	<u>Total</u>
VICTORIA MOBILE RADIO LTD	94,858.33
VIP WATER	32,842.51
VORTECH PLUMBING & DRAINAGE INC.	43,056.88
WAL-MART/BCLC KIOSK	112,743.41
WARREN HEWITT CONSTRUCTION	57,773.10
WASTE CONNECTIONS OF CANADA INC.	31,992.50
WORKSAFE BC	456,668.67
XYLEM CANADA COMPANY	122,075.73
YENDOR LOGGING	53,979.15
YE-OLD DOGWOOD	32,117.57
YOUNG ANDERSON BARRISTERS & SOLICITORS	37,015.16
Total paid to suppliers who received aggregate payments of greater than \$25,000	\$ 48,845,132.93
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	4,582,899.47
TOTAL PAID TO SUPPLIERS	\$ 53,428,032.40
Consolidated total of grants exceeding \$25,000	802,645.00
Consolidated total of contributions exceeding \$25,000	670,649.00
Consolidated total of all grants and contributions exceeding \$25,000	\$ 1,473,294.00
Total Grants, Contributions and Supplier Payments	\$ 54,901,326.40

The schedule of payments is a "cash basis" listing and therefore the total will differ significantly from the expenditures in the consolidated financial statements which are reported for the most part on an accrual basis resulting in timing differences. Furthermore, there are disbursements on this report which are not considered expenditures for financial statement purposes including payments made to other taxing authorities, employee payroll deductions and debt principal repayments.

**COWICHAN VALLEY REGIONAL DISTRICT
YEAR ENDED DECEMBER 31, 2021
PAYMENTS EXCEEDING \$25,000 FOR THE PURPOSES
OF GRANTS OR CONTRIBUTIONS**

Grants

COWICHAN AQUATICS	138,446.00
COWICHAN LAKE COMMUNITY SERVICES	55,000.00
COWICHAN SPORTSPLEX	58,386.00
COWICHAN WOMEN AGAINST VIOLENCE SOCIETY	27,034.00
COWICHAN VALLEY HOSPICE SOCIETY	61,007.00
FRANK JAMESON COMMUNITY CENTRE	39,216.00
LADYSMITH RECREATION	136,065.00
SHAWNIGAN LAKE HISTORICAL SOCIETY	26,000.00
SOCIAL PLANNING COWICHAN	50,000.00
SOUTH COWICHAN COMMUNITY POLICING ADVISORY SOCIETY	211,491.00
	<u>802,645.00</u>

Contributions

COWICHAN GREEN COMMUNITY	500,000.00
COWICHAN STATION AREA ASSOCIATION	31,903.00
KAAZTA HISTORICAL SOCIETY	29,454.00
VICTIM SERVICES	109,292.00
	<u>670,649.00</u>

Total Grants and Contributions

<u>\$</u>	<u>1,473,294.00</u>
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