

**SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE**

FIR Schedule 1, Sections 6(2), (3), (4), (5) and (6)

**1. Elected Officials, Employees appointed by Cabinet and Members of the Board of Directors**

Name	Position	Remuneration <sup>1</sup>	Expenses <sup>3</sup>
Emery, Steve	Director, Area A	\$11,705	\$18,991
Roessingh, Krista	Alternate Director, Area A	\$80	\$0
Hall, Travis	Director, Area B	\$12,100	\$17,787
Carter, Sean	Alternate Director, Area B	\$80	\$0
Kennedy, Jayme	Director, Area C, Chair	\$15,189	\$15,855
Levesque, Ryan	Alternate Director, Area C	\$80	\$0
Northeast, Lawrence	Director, Area D	\$12,015	\$12,648
Tallio, Thomas	Alternate Director, Area D	\$540	\$1,900
Ward, James	Director, Area E	\$9,925	\$8,856
Nygaard, Debra	Alternate Director, Area E	\$80	\$0
<b>Total</b>		<b>\$61,794</b>	<b>\$76,037</b>

**2. Other Employees (excluding those listed in Part 1 above)  
(List all employees, alphabetically, with remuneration and expenses exceeding \$75,000, excluding those listed in Section 1 above)**

Name	Position	Remuneration <sup>1</sup>	Remuneration – Emergency Events <sup>2</sup>	Expenses <sup>3</sup>
Byun, Yene	Chief Financial Officer	\$85,653	\$0	\$6,952
McIlwain, Ken	Operations Manager	\$80,565	\$0	\$0
Slingerland, Curtis	Chief Administrative Officer	\$140,997	\$1,589	\$13,945
Consolidated total of other employees with remuneration and expenses of \$75,000 or less	All others	\$455,709	\$581	\$43,388
Total All employees excluding elected officials		\$762,924	\$2,170	\$64,285

Notes

1. Remuneration includes the sum of gross salary plus the value of taxable benefits.
2. Remuneration – Emergency Events includes overtime in relation to an Emergency Operation Centre that was compensated by the Province.
3. Expenses include costs such as mileage, charter air travel, meals and accommodation expenses to Strategic Planning session, in-person board meetings in Bella Coola and the Outer Coast in addition to convention expenses, professional accreditation, and membership fees. These expenses "... are not limited to expenses that are generally perceived as prerequisites or bestowing personal benefits and may include expenditures required for employees to perform their job functions."

### 3. Reconciliation

Total remuneration and expense – elected officials, employees appointed by Cabinet and members of the Board of Directors	\$137,831
Total remuneration and expense – other employees	\$829,379
Sub Total	\$967,210
Reconciling Items for the Board of Directors’ expense – Duplicate entries in administrative error: The finance department disclosed the errors during the 2022 audit. The auditor recommended those be fixed in 2023 as these were not material.	(\$2,580)
Reconciling Items for the employees’ expense – Duplicate entry in administrative error: The finance department disclosed the error during the 2022 audit. The auditor recommended this be fixed in 2023 as it was not material.	(\$1,588)
Reconciling Items  The variance between the financial statements and the total earnings paid on the Statement of Remuneration and Expenses is due to several factors including:  -the Statement of Remuneration and Expenses is based on actual payments made in the year whereas the financial statement figure is based on accruals.  -the financial statements include employee benefits expenses including Municipal Pension Plan premiums, Employment Insurance premiums, Canada Pension Plan contributions, Long Term Disability, Medical, Dental and WorkSafe premiums.	\$88,455
Total per Note 12 on consolidated financial statements (Wages & related costs)	\$1,051,497

## **STATEMENT OF SEVERANCE AGREEMENTS**

FIR, Schedule 1, Subsection 6(7)

There were two severance agreements representing 4 weeks and 24 weeks made between the Central Coast Regional District and its non-unionized employees for the year ended December 31, 2023.

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

## **SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

FIR, Schedule 1, Section 5

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

CENTRAL COAST REGIONAL DISTRICT  
2023 FINANCIAL REPORTING

**SCHEDULE SHOWING PAYMENTS MADE FOR THE PROVISION OF GOODS OR SERVICES FIR, Schedule 1, Section 7(2)**

**1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Aviation Ground Fueling Technologies	\$413,971
BC Hydro	\$41,843
Carscadden Stokes McDonald Architects Inc.	\$89,419
Don Brown & Son Plumbing & Heating Inc.	\$30,859
Don Nygaard & Son Ltd	\$141,843
Fyfe Well & Water Services	\$132,700
KPMG	\$58,200
Lidstone & Company	\$42,639
MacDonald, Jessie	\$39,738
Morrison Hershfield Limited	\$96,243
Mulaner, Aimee	\$25,375
Municipal Insurance Association of BC	\$60,665
Municipal Pension Plan (Employer portion)	\$48,647
New Season Services	\$31,095
Northwest Fuels Limited	\$50,431
Receiver General	\$52,330
School District #49	\$103,806
T & I Safety Equipment	\$46,622
Telus Communications Inc.	\$26,913
The Canada Life Assurance Company	\$53,926
Urban Systems Ltd.	\$410,251
Vancouver Island Regional Library	\$64,181
<b>Total Aggregate amount paid to suppliers (A)</b>	<b>\$2,061,696</b>

**2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less**

<b>(B)</b>	<b>\$653,681</b>
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Pursuant to the *Community Charter* section 168 (1), \$653,681 Schedule 2 (B) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less includes the amount of \$11,529 paid to Steve Emery Contracting for a Brushing contract in Denny Island Airport and for work completed as part of an agreement between School District 49 and the CCRD for work on the Denny Island Waterworks.

**3. Total payments to suppliers for grants and contributions exceeding \$25,000**

Consolidated total of all grants and contributions exceeding \$25,000 <b>(C)</b>	\$ 0
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#### 4. Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers (A)	\$2,061,696
Consolidated total of payments of \$25,000 or less paid to suppliers (B)	\$653,681
Consolidated total of all grants and contributions exceeding \$25,000 (C)	-
Reconciling Items – Wages & related costs (D)	\$1,051,497
- Purchase of tangible capital assets included elsewhere	(1,125,333)
- Asset Retirement Obligation	\$116,636
- Amortization	\$243,831
- Municipal Pension Plan – Company portion included in (A) and (D)	(\$48,647)
- EI, CPP – Company portion included in (A) and in (D)	(\$52,330)
- Worksafe BC premiums included in (A) and in (D)	(\$16,208)
- Conventions, professional development expenses, travel and accommodation expenses, and registration fees to a third party on behalf of the employee and directors included in (A) and (D)	(140,321)
Total per Statement of Operations (Consolidated)	\$2,744,502

Prepared under the Financial Information Regulation, Schedule 1, Section 7 and the *Financial Information Act*, Section 2

CENTRAL COAST REGIONAL DISTRICT  
FINANCIAL REPORTING FOR THE YEAR ENDED DECEMBER 31, 2023

#### STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned represents the Board of Directors of the Central Coast 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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Chair Jayme Kennedy  
September 12, 2024

#### 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*.

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Yene Byun, CFO  
Officer Assigned Responsibility for  
Financial Administration under the  
*Local Government Act*.

CENTRAL COAST REGIONAL DISTRICT  
2023 FINANCIAL REPORTING

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, 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 implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through meetings with management and with the auditors.

The external auditors, KPMG, 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 auditors have full and free access to the Board of Directors and meet annually.

On behalf of the CENTRAL COAST REGIONAL DISTRICT

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Yene Byun, CFO  
Officer Assigned Responsibility for  
Financial Administration

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Curtis Slingerland, CAO  
Officer Assigned Responsibility for  
Corporate Administration

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