

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 ¹	Expenses ³
Emery, Steve	Director, Area A	\$11,596	\$9,127
Hall, Travis	Director, Area B	\$12,335	\$17,856
Kennedy, Jayme	Director, Area C, Chair	\$16,332	\$10,959
Northeast, Lawrence	Director, Area D	\$8,891	\$0
Harestad, Leslie	Director, Area E	\$9,239	\$5,370
Levesque, Ryan	Alternate Director, Area C	\$485	\$0
Newkirk, Garret	Alternate Director, Area E	\$1,455	\$0
Total		\$60,333	\$43,312

**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 ¹	Remuneration – Emergency Events ²	Expenses ³
Byun, Yene	Chief Financial Officer	\$97,891	\$0	\$9,128
Koroluk, Nicola	Works and Services Coordinator	\$76,253	\$0	\$7,932
Manson, John	Manager of Special Projects	\$78,411	\$0	\$3,957
Slingerland, Curtis	Chief Administrative Officer	\$145,466	\$2,665	\$25,611
Consolidated total of other employees with remuneration and expenses of \$75,000 or less	All others	\$525,450	\$390	\$39,955
Total All employees excluding elected officials		\$923,471	\$3,055	\$86,583

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	\$103,645
Total remuneration and expense – other employees	\$1,013,109
Sub Total	\$1,116,754
Reconciling Items	
The variance between the financial statements and the total earnings paid on the Schedule of Remuneration and Expenses is due to several factors including:	
- the financial statements include non-taxable employee benefits expenses including Employer contributions for Municipal Pension Plan premiums, Employment Insurance premiums, Canada Pension Plan contributions, Long Term Disability, Medical, Dental, WorkSafe premiums and Employee Health Tax.	\$203,064
-Expenses for Elected Officials and Employees included in the Schedule of Remuneration and Expenses but not included in the financial statement	(\$129,895)
-Increase in accrued wages since December 31, 2024	\$37,852
-Wage Recovery from grant funder and EMCR for grant funding program and emergency response	(\$58,556)
-Other the Schedule of Remuneration and Expenses is based on actual payments made in the year whereas the financial statement figure is based on accruals.	\$6,459
Total per Note 12 on consolidated financial statements (Wages & related costs)	\$1,175,678

STATEMENT OF SEVERANCE AGREEMENTS

FIR, Schedule 1, Subsection 6(7)

There were two severance agreements representing 4 weeks and 8 weeks made between the Central Coast Regional District and its non-unionized employees for the year ended December 31, 2025.

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
2025 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

Supplier Name	Aggregate amount paid to supplier
BC Hydro	\$88,154
Black Sheep Timbers Ltd.	\$31,185
B.W. Bonn Interiors	\$34,687
Carscadden Stokes McDonald Architects Inc.	\$123,734
Chandos Construction LP	\$5,286,654
Don Nygaard & Son Ltd	\$164,025
Driving Force	\$66,270
Food Cycle Science Corporation	\$61,936
Frontier Resource Management	\$41,656
Habitat Systems Incorporated	\$93,713
Hazelwood Construction Services Inc	\$4,288,603
HM Aero Inc.	\$25,725
JWR Business Group LTD	\$43,807
KPMG	\$57,722
Lidstone & Company	\$55,677
MacDonald, Jessie	\$97,307
McElhanney	\$26,390
Melany Helmer	\$103,093
Municipal Insurance Association of BC	\$71,293
Municipal Pension Plan (Employer portion)	\$60,492
MX Webb Consulting Incorporated	\$32,329
NML Contracting Limited Partnership	\$49,140
Northwest Fuels Limited	\$116,015
Receiver General (Employer Portion)	\$65,673
Rocky Mountain Phoenix	\$212,626
Taylor, James	\$30,177
Telus Communications Inc.	\$26,439
The Canada Life Assurance Company	\$53,988
Urban Systems Ltd.	\$327,456
Vancouver Island Regional Library	\$82,112
Wasco	\$38,387
Total Aggregate amount paid to suppliers (A)	\$11,856,465

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

(B)	\$716,756
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3. Total of payments to suppliers for grants and contributions exceeding \$25,000

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

Total of aggregate payments exceeding \$25,000 paid to suppliers (A)	\$11,856,465
Consolidated total of payments of \$25,000 or less paid to suppliers (B)	\$716,756
Consolidated total of all grants and contributions exceeding \$25,000 (C)	-
Reconciling Items – Wages & related costs (D)	\$1,175,678
- Purchase of tangible capital assets included elsewhere	(9,045,678)

- Asset Retirement Obligation Accretion	\$113,532
- Amortization	\$621,488
- Municipal Pension Plan – Company portion included in (A) and (D)	(\$60,492)
- EI, CPP – Company portion included in (A) and in (D)	(\$65,673)
- Worksafe BC premiums included in (B) and in (D)	(\$22,372)
- Taxable and Non-taxable benefit included in (A), (B) and in (D)	(\$60,231)
- Conventions, Professional development expenses, travels and accommodation expenses and registration fees for the employee and directors included in (B) and (D)	(\$129,895)
- GST rebate	(\$525,868)
- Other	(\$847,922)
the Schedule of Remuneration and Expenses is based on actual payments made in the year whereas the financial statement figure is based on accruals.	
Total per Statement of Operations (Consolidated)	\$3,725,788

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, 2025

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*.

Chair Jayme Kennedy
May 28, 2026

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*.

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

CENTRAL COAST REGIONAL DISTRICT
2025 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 is responsible to 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

Yene Byun, CFO
Officer Assigned Responsibility for
Financial Administration

Philippa Harding, CO
Officer Assigned Responsibility for
Corporate Administration

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