

OPEN AGENDA

March 26, 2025 - 2 late items added to the end of this agenda,
UBCM Grant and John Marsh letter

A. CALL TO ORDER

The Chair will call the meeting to order and respectfully acknowledge the Qualicum First Nation on whose traditional territory this meeting takes place.

B. ADOPTION OF MINUTES

1. **Motion:**

That the Board approve the February 18, 2025, Regular Open Session minutes as circulated.

C. ITEMS COMING OUT OF CLOSED SESSION

1. **Motion:**

That the Board approve the February 18, 2025, Closed Session minutes as circulated.

D. INTRODUCTION OF LATE ITEMS

1. Item forthcoming

E. BUSINESS ARISING FROM THE MINUTES and UNFINISHED BUSINESS

None

F. PETITIONS and DELEGATIONS

1. MNP Auditors – Cory Vanderhorst, DBID 2024 Financial Audit
2. Mary Martin – The Canada Community Building Fund

G. CORRESPONDENCE

1. Steve Arstad, Board Chair, Kaleden Irrigation District. March 6, 2025, Proposed Class Action Lawsuit Against the Province of BC

H. REPORTS

1. February 2025 - Water Operator's Reports

Recommendation:

THAT the February 2025 Water Operator's Report be received for information.

2. February 2025 - Fire Chief's Report

Recommendation:

THAT the February 2025 Fire Chief's Report be received for information.

3. Financial Reports

- a. Total cheques issued for Water Department for February 2025: \$111,335.98
- b. Total cheques issued for Fire Department for February 2025: \$3,854.71

Recommendation:

THAT the February cheque registers be received for information.

4. Thompson Clarke West update – Trustee Kerstens – Verbal Report

I. BYLAWS

None

J. RESOLUTIONS

None

K. NEW BUSINESS

1. DBID April 2025 Pipeline Newsletter for review
2. Deep Bay Improvement District Code of Conduct Policy

Recommendation:

THAT the Board approve the Deep Bay Improvement Code of Conduct Policy 25-03-18.

L. ADJOURNMENT

None

OPEN SESSION MINUTES

PRESENT:

Colin Thompson, Chair
Alissa Woodward
Diane Koch (remote)
Craig Kerstens
Christo Kuun
Suzanne LaRoy

STAFF:

James Moller - Administrator
Janine Sibley - Assistant Admin

GUESTS:

Adam Norman – Core Water Management

A. CALL TO ORDER

The meeting was called to order at 7:00 PM.
The Chair respectfully acknowledged the Quilicum First Nation on whose traditional territory this meeting takes place.

B. ADOPTION OF MINUTES

January 21, 2025 Regular Open Session Minutes

MOVED by Trustee Thompson

SECONDED by Trustee Kerstens

THAT the Board approve the January 21, 2025 Regular Open Session Minutes as circulated.

CARRIED

January 30, 2025 Special Open Session Meeting Minutes

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the Board approve the January 30, 2025 Special Open Session Meeting Minutes as circulated.

CARRIED

C. INTRODUCTION OF LATE ITEMS

2. Introduction of Policy 25-2-18.2 In-camera meetings to open meetings
3. Water table levels and conservation
4. Deutz generator

D. BUSINESS ARISING FROM THE MINUTES + UNFINISHED BUSINESS

None

E. PETITIONS & DELEGATIONS

Rob Field – Community welcome sign that honours the Qualicum First Nation

F. CORRESPONDENCE

Wayne Sutherland, January 28, 2025 letter to the Board

MOVED by Trustee Thompson

SECONDED by Trustee Kerstens

THAT the January 28, 2025 letter from Wayne Sutherland be received as correspondence

CARRIED

G. REPORTS

1. January 2025 Water Operator's Report

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the January 2025 Water Operator's Report be received for information.

CARRIED

2. January 2025 Fire Chief's Report

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the January 2025 Fire Chief's Report be received for information.

CARRIED

3. Financial Reports

a. Total cheques issued for Water Department for January 2025: \$86,401.16

b. Total cheques issued for Fire Department for January 2025: \$8,776.66

MOVED by Trustee Thompson

SECONDED by Trustee LaRoy

THAT the January 2025 cheque registers be received for information.

CARRIED

H. BYLAWS

Bylaw No. 268 - Meeting Procedures Amendments Bylaw, 2025 - First reading

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the Board approve Bylaw No. 268 - Meeting Procedures Amendments Bylaw 2025, First reading on the amended motion with the revision made on 53a) Verbal approval is obtained from either the Corporate Officer or the Chair in advance of the meeting. 53c) will be stricken completely.

CARRIED

Bylaw No. 268 - Meeting Procedures Amendments Bylaw, 2025 - Final reading

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the Board approve Bylaw No. 268 - Meeting Procedures Amendments Bylaw 2025, Second reading with the revision made on 53 a) Verbal approval is obtained from either the Corporate Officer or the Chair in advance of the meeting. 53c) will be stricken completely.

CARRIED

I. RESOLUTIONS

None

J. NEW BUSINESS

1. DBID Correspondence Policy

MOVED by Trustee Thompson

SECONDED by Trustee LaRoy

THAT the Board approve the Deep Bay Improvement District Correspondence Policy 25.02.18

CARRIED

2. DBID Policy 25.02.18

MOVED by Trustee LaRoy

SECONDED by Trustee Kerstens

THAT the Board of Trustees is committed to maintaining transparency and accountability in its operations. As such, minutes from in-camera meetings will be reviewed periodically to determine if any information can be transitioned to Open meetings without compromising confidentiality or sensitivity.

CARRIED

3. DBID discussion on water levels and drought management, information is available on the DBID website including Observation well 310. DBID Administrator to draft a letter to private business in the district suggesting water conservation since some of these properties are not metered, in addition to using Facebook for public awareness.

4. Deutz Generator update

MOVED by Trustee Kerstens

SECONDED by Trustee LaRoy

THAT the Board appoint Trustee Kerstens to contact White's Diesel in Campbell River to request an estimate in order to proceed with replacing the harmonic balancing pulley, have it installed and tune-up the generator.

Recorded vote - 5 for/1 abstain (Diane Koch).

CARRIED

K. QUESTION PERIOD

Questions were asked by members of the gallery in relation to the following topics:

- MNP auditor for 2024
- Recording of the minutes, video recording, remote attendance, acoustics of the meeting room, consider making changes to the set up
- Source of water contamination
- Timing of the election
- Discussion on regular water flushing
- Rates on BC Hydro, Core Water, White Pacific
- TCW Right of Way discussions
- Water testing reports and annual water system reports

L. ADJOURNMENT

MOVED by Trustee Koch

SECONDED by Trustee LaRoy

THAT the Board adjourns into closed session to discuss matters that are or are related to employee relations and other Human Resources matters, and the approval of minutes for a closed session of a committee or Board meeting.

CARRIED

The meeting adjourned into a closed session at 8:55 pm

Chair of the Trustees

Corporate Officer

CLOSED MINUTES

PRESENT:

Colin Thompson – Chair
Diane Koch – Remote
Christo Kuun
Craig Kerstens
Alissa Woodward
Suzanne LaRoy

STAFF:

James Moller - Administrator
Janine Sibley - Assistant Admin

A. CALL TO ORDER

The meeting was called to order at 9:00 PM.

The Chair respectfully acknowledged the Qualicum First Nation on whose traditional territory this meeting takes place.

B. APPROVAL OF MINUTES

MOVED by Trustee Kuun

SECONDED Trustee LaRoy

THAT the Board approve the January 21, 2025 Closed Board Minutes as circulated.

CARRIED

MOVED by Trustee Woodward

SECONDED Trustee Kuun

THAT the Board approve the redacted January 21, 2025 Closed Board Minutes to be removed from in-camera and made public.

CARRIED

MOVED by Trustee Woodward

SECONDED Trustee LaRoy

THAT the Board approve the December 3, 2024 Closed Board Minutes to be removed from in-camera and made public.

CARRIED

C. INTRODUCTION OF LATE ITEMS

1. Letter of resignation from Administrator, J. Moller

D. BUSINESS ARISING FROM THE MINUTES + UNFINISHED BUSINESS

None

E. PETITIONS + DELEGATIONS

None

F. CORRESPONDENCE

1. Correspondence [REDACTED] on January 30, 2025

MOVED by Trustee Koch

SECONDED Trustee Kuun

THAT the Board [REDACTED] advise the public of the reasons that our Administrator has provided their letter of resignation. This correspondence will be added to the DBID website, signed and supported by the Board of Trustees and Administrator.

CARRIED

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

CARRIED

G. REPORTS

None

H. BYLAWS

None

I. RESOLUTIONS

None

J. NEW BUSINESS

1. Assistant Administrator cell phone allowance of \$50 each month.

MOVED by Trustee Thompson

SECONDED Trustee Kerstens

THAT the Board approve a cell phone allowance of \$50 each month for J. Sibley.

CARRIED

K. ADJOURNMENT

The meeting adjourned at 10:38 p.m.

Chair of the Trustees

Corporate Officer

DRAFT - For Discussion Purposes Only

Deep Bay Improvement District
Consolidated Financial Statements
December 31, 2024

**Deep Bay Improvement District
Contents**

For the year ended December 31, 2024

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DRAFT - For Discussion Purposes Only

Independent Auditor's Report

To the Board of Trustees of Deep Bay Improvement District:

Opinion

We have audited the consolidated financial statements of Deep Bay Improvement District (the "District"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2024, and the results of its consolidated operations, changes in its consolidated net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

March 18, 2025

Chartered Professional Accountants

Deep Bay Improvement District Consolidated Statement of Financial Position

As at December 31, 2024

	2024	2023
Financial assets		
Cash	323,224	177,853
Portfolio investments (Note 4)	2,140,376	2,408,176
Accounts receivable (Note 5)	88,726	71,847
	2,552,326	2,657,876
Liabilities		
Accounts payable and accruals	81,898	71,272
Deferred revenue	6,533	-
Capital tax advance debt (Note 6)	1,460,231	1,536,058
Asset retirement obligations (Note 7)	63,763	63,763
	1,612,425	1,671,093
Net financial assets	939,901	986,783
Commitments (Note 9)		
Non-financial assets		
Tangible capital assets (Schedule 1)	4,726,151	3,833,092
Inventories of supplies	-	5,156
Prepaid expenses	31,528	538,436
	4,757,679	4,376,684
Accumulated surplus (Note 10) (Schedule 2)	5,697,580	5,363,467
Approved on behalf of the Board of Trustees		
Trustee	Trustee	

The accompanying notes are an integral part of these consolidated financial statements

Deep Bay Improvement District Consolidated Statement of Operations and Accumulated Surplus

For the year ended December 31, 2024

	Schedules	2024 Budget (Note 11)	2024	2023
Revenue				
Parcel taxes and fire protection levy		236,005	503,737	442,413
Sale of services		267,589	236,777	220,861
Recognition of capital tax advance		-	105,536	105,536
Investment income		6,500	91,296	61,110
Donations		25,000	29,150	28,935
Fire service revenue		18,408	10,562	20,184
Other revenue		500	31,116	14,076
Penalties and interest		5,110	5,383	5,528
Connection fees		1,000	-	1,969
		560,112	1,013,557	900,612
Program expenses				
Water	3	309,020	456,372	422,071
Fire Protection	4	129,720	223,072	199,247
Total expenses		438,740	679,444	621,318
Annual surplus before other items		121,372	334,113	279,294
Other income (expense)				
Loss on write-down of tangible capital assets		-	-	(55,988)
Annual surplus		121,372	334,113	223,306
Accumulated surplus, beginning of year		5,363,467	5,363,467	5,140,161
Accumulated surplus, end of year		5,484,839	5,697,580	5,363,467

The accompanying notes are an integral part of these consolidated financial statements

Deep Bay Improvement District
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2024

	2024 Budget (Note 11)	2024	2023
Annual Surplus	121,372	334,113	223,306
Acquisition of tangible capital assets	(21,195)	(1,072,334)	(110,691)
Amortization of tangible capital assets	-	179,275	161,120
Loss on write-off of tangible capital assets	-	-	55,988
Decrease (increase) in prepaid expenses	-	506,908	(173,972)
Consumption of supplies inventories	-	5,156	-
Change in net financial assets	100,177	(46,882)	155,751
Net financial assets, beginning of year	986,783	986,783	831,032
Net financial assets, end of year	1,086,960	939,901	986,783

The accompanying notes are an integral part of these consolidated financial statements

Deep Bay Improvement District Consolidated Statement of Cash Flows

For the year ended December 31, 2024

	2024	2023
Operating activities		
Annual surplus	334,113	223,306
Non-cash items		
Amortization	179,275	161,120
Loss on write-down of tangible capital assets	-	55,988
Non-cash reduction of capital tax advance	(75,826)	(74,391)
	437,562	366,023
Changes in working capital accounts		
Accounts receivable	(16,879)	(8,484)
Inventory	5,156	-
Prepaid expenses and deposits	506,908	(173,971)
Accounts payable and accruals	10,626	(10,884)
Deferred revenue	6,533	(6,465)
Net cash provided by operating activities	949,906	166,219
Capital activities		
Purchases of tangible capital assets	(1,072,334)	(46,928)
Investing activities		
Net change in portfolio investments	267,799	(513,728)
Increase (decrease) in cash resources	145,371	(394,437)
Cash resources, beginning of year	177,853	572,290
Cash resources, end of year	323,224	177,853

The accompanying notes are an integral part of these consolidated financial statements

Deep Bay Improvement District

Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

1. Incorporation and operations

The Deep Bay Improvement District (the "District") was incorporated on March 10, 1972, and is subject to the provisions contained in the Local Government Act, a statute of the British Columbia provincial government. The principal activities of the District are to provide water service and fire protection to the residents of the Deep Bay Improvement District and to maintain and repair all wells, water lines and fire protection equipment associated with those services.

2. Significant accounting policies

These consolidated financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

Basis of presentation

It is the policy of the District to follow accounting principles accepted for British Columbia improvement districts and to apply such principles consistently. The consolidated financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board of the CPA Canada. In accordance with these recommendations, the District has implemented the consolidation of all funds. The consolidated financial statements reflect the removal of internal transactions and balances.

Revenue recognition

Parcel taxes and fire protection taxes are recognized upon issuance of tax notices for the fiscal year. Sale of services revenue for water services are recognized as the performance obligation to the customer is satisfied, and billed on a quarterly basis. Fire service revenue consists of funds received from the Provincial Emergency Program and are recognized upon completion of fire rescue services. Capital expenditure charges are recognized when levied. Interest and other income is recognized as revenue as earned on an accrual basis.

Government transfers recorded as grant revenue are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Capital tax advances represent taxes received from the Province of BC in advance of the tax being levied. Amounts will be recorded as revenue when levied, over the period of the capital tax advance debt account that is held with the Province of BC.

Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivables are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of tangible capital assets. A liability for an asset retirement obligation reflects management's best estimate of the amount required to retire the related tangible capital asset (or component thereof). Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the District is responsible for. Contributed tangible capital assets are estimated based on best available fair value information on date of contribution.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in surplus in the periods in which they become known.

2. Significant accounting policies *(Continued from previous page)*

Asset retirement obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the District to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2024. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the District reviews the carrying amount of the liability. The District recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Financial instruments

The District recognizes its financial instruments when the District becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the District may irrevocably elect to subsequently measure any financial instrument at fair value. The District has made such an election during the year.

The District subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The District has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Contributed tangible assets are recorded at their fair value at the date of contribution.

When conditions indicate that a tangible capital asset no longer contributes to the District's ability to provide goods and services, or that the value of future economic benefits associated with a tangible capital asset is less than its net book value, the District reduces the cost of the asset to reflect the decline in its value. Write-downs of tangible capital assets are not reversed.

Deep Bay Improvement District
Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Tangible capital assets *(Continued from previous page)*

Amortization

Tangible capital assets are amortized annually on a straight-line basis at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Waterworks system		5 to 80 years
Buildings		20 to 50 years
Equipment		10 years
Vehicles		10 to 20 years
Office furniture and equipment		10 years
Computers		5 years

Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2024.

At each financial reporting date, the District reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made. At December 31, 2024, the District has not recorded any liability for contaminated sites as no sites were identified.

Deep Bay Improvement District
Notes to the Consolidated Financial Statements
For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Fund accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to the District, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with the directives issued by the Board of Trustees.

Eight funds are maintained:

- 1) The Operating Fund - Water accounts for all the revenues and expenses related to the general and ancillary water services provided by the District.
- 2) The Operating Fund – Fire Protection accounts for all revenues and expenses related to the general and ancillary fire protection services provided by the District.
- 3) The Capital Fund - Water accounts for all the tangible capital assets of the District used in the provision of water services by the District and presents the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.
- 4) The Capital Fund – Fire Protection accounts for all tangible capital assets of the District used in the provision of fire protection services by the District and presents the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.
- 5) The Restricted Reserve Fund – Water Capital consists of funds established by the Board of the District, under bylaw 222, to be used for expenditures related to the capital cost of providing, constructing, altering or expanding water facilities in order to service directly or indirectly, the development in respect to which the charges are fixed. These funds, and interest earned thereon, must only be invested and disbursed by bylaw passed by the trustees.
- 6) The Restricted Reserve Fund – Water Renewal consists of funds established by the Board of the District under bylaw 205, to be used for expenditures related to the upgrading, replacement or renewal of existing tangible capital assets used in the provision of water services by the District. These funds, and interest earned thereon, must only be invested and disbursed by bylaw passed by the trustees.
- 7) The Internally Restricted Reserve Fund - Water Renewal consists of funds established by the Board of the District to be used for expenditures related to the upgrading, replacement or renewal of existing tangible capital assets used in the provision of water services by the District. These funds, and interest earned thereon, must only be invested and disbursed when approved by the trustees.
- 8) The Internally Restricted Reserve Fund - Fire Protection Capital consists of funds established by the Board of the District to be used for expenditures related to the upgrading, replacement or renewal of existing tangible capital assets used in the fire protection services by the District. These funds, and interest earned thereon, must only be invested and disbursed when approved by the trustees.

Deep Bay Improvement District Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

3. Change in accounting policy

Revenue

Effective January 1, 2024, the District adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 *Revenue*. The new standard establishes when to recognize and how to measure revenue, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

There was no material impact on the consolidated financial statements from the prospective application of the new accounting recommendations.

4. Portfolio investments

Portfolio investments consists of term deposits, guaranteed investment certificates and money market mutual funds with interest rates ranging from 2% to 4.3% (2023 - .065% to 6%) with varying maturity dates up to November 2025.

5. Accounts receivable

	2024	2023
Trade accounts receivable	50,763	51,711
Goods and Services Tax receivable	37,963	20,136
	88,726	71,847

6. Capital tax advance debt

	2024	2023
Province of BC (Bylaw #243) loan bearing interest at 1.89% per annum, repayable in annual blended payments of \$77,667. The loan matures July 2, 2040.	1,063,785	1,120,279
Province of BC (Bylaw #247) loan bearing interest at 1.89% per annum, repayable in annual blended payments of \$21,933. The loan matures July 2, 2041.	316,369	332,027
Province of BC (Bylaw #250) loan bearing interest at 2.7% per annum, repayable in annual blended payments of \$5,936. The loan matures July 2, 2041.	80,077	83,752
	1,460,231	1,536,058

Principal repayments on capital tax advance debt in each of the next five years are estimated as follows:

	Principal
2025	77,289
2026	78,780
2027	80,302
2028	81,851
2029	83,431

Interest on capital tax advance debt amounted to \$29,051 (2023 - \$30,422).

Deep Bay Improvement District Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

7. Asset retirement obligation

The District has a building which may contain asbestos and is legally required remove the asbestos when it becomes necessary to repair or replace the building. The District recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of the building. The asset retirement cost is amortized on a straight-line basis over the useful life of the building.

The District estimated the amount of the liability using undiscounted future expenditures estimated to retire the tangible capital asset. The significant assumptions used to determine the best estimate of the liability include:

- the square feet of drywall and flooring that may contain asbestos and the cost of removing the asbestos.

	2024	2023
Balance, beginning of year	63,763	63,763
Balance, end of year	63,763	63,763

8. Financial Instruments

The District as part of its operations carries a number of financial instruments. It is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

9. Commitments

The District has a five-year contract ending in 2029 for a water operator to provide routine operations and maintenance with an annual payment schedule as follows:

2025	54,000
2026	54,000
2027	54,000
2028	54,000
2029	49,500

DRAFT - For Discussion Purposes Only

Deep Bay Improvement District
Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

10. Accumulated surplus

Accumulated surplus consists of the following:

	2024	2023
Operating funds		
Water	209,357	266,784
Fire Protection	459,342	377,007
	668,699	643,791
Reserve funds		
Restricted Reserve Fund - Water Capital	459,632	444,372
Restricted Reserve Fund - Water Renewal	1,058,396	1,218,107
Internally Restricted Reserve Fund - Water Renewal	104,525	100,981
Internally Restricted Reserve Fund - Fire Protection Capital	294,101	737,048
	1,916,654	2,500,508
Equity in tangible capital assets		
Water	1,906,554	1,513,890
Fire Protection	1,205,673	705,278
	3,112,227	2,219,168
	5,697,580	5,363,467

11. Budget figures

Budget figures represent the budget adopted by the Board on January 18, 2024. The following schedule reconciles the consolidated surplus as presented in the budget as approved by the Board to the consolidated surplus for the year as shown on the Consolidated Statement of Operations and Accumulated Surplus.

Budget, as approved by the Board	121,372
Contingency	(30,000)
Transfer to reserves	(91,250)
Capital purchases	(21,195)
	(21,073)

The District does not budget for all transactions, and the following items are not included in the budget figures on the Statement of Operations: recognition of capital tax advance revenue, imputed interest on capital tax advance, and amortization.

12. Contingent liabilities

The District is involved in a dispute over the legal ownership of certain property. The effects of any contingent claims relating to this dispute are not determinable at the date of this report.

Deep Bay Improvement District
Schedule 1 - Consolidated Schedule of Tangible Capital Assets

For the year ended December 31, 2024

	<i>Land</i>	<i>Waterworks system</i>	<i>Buildings</i>	<i>Equipment</i>	<i>Vehicles</i>	<i>Office furniture and equipment</i>	<i>Subtotal</i>
Cost							
Balance, beginning of year	14,327	3,806,059	2,242,472	435,344	462,359	25,514	6,986,075
Acquisition of tangible capital assets	-	475,934	-	76,110	520,290	-	1,072,334
Write-down of tangible capital assets	-	-	-	-	-	-	-
Balance, end of year	14,327	4,281,993	2,242,472	511,454	982,649	25,514	8,058,409
Accumulated amortization							
Balance, beginning of year	-	2,309,357	157,334	274,621	397,451	15,674	3,154,437
Annual amortization	-	77,955	46,806	27,976	24,964	1,158	178,859
Balance, end of year	-	2,387,312	204,140	302,597	422,415	16,832	3,333,296
Net book value of tangible capital assets	14,327	1,894,681	2,038,332	208,857	560,234	8,682	4,725,113
Net book value of tangible capital assets							
		2023					
Net book value of tangible capital assets	14,327	1,496,702	2,085,138	160,725	64,908	9,839	3,831,639

Deep Bay Improvement District
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
For the year ended December 31, 2024

	<i>Subtotal</i>	<i>Computers</i>	<i>2024</i>	<i>2023</i>
Cost				
Balance, beginning of year	6,986,075	17,722	7,003,797	6,949,094
Acquisition of tangible capital assets	1,072,334	-	1,072,334	110,691
Write-down of tangible capital assets	-	-	-	(55,988)
Balance, end of year	8,058,409	17,722	8,076,131	7,003,797
Accumulated amortization				
Balance, beginning of year	3,154,437	16,268	3,170,705	3,009,585
Annual amortization	178,859	416	179,275	161,120
Balance, end of year	3,333,296	16,684	3,349,980	3,170,705
Net book value of tangible capital assets	4,725,113	1,038	4,726,151	3,833,092
				2023
Net book value of tangible capital assets	3,831,639	1,453	3,833,092	

Deep Bay Improvement District
Schedule 2 - Consolidated Schedule of Changes in Accumulated Surplus

For the year ended December 31, 2024

	<i>Water - Operating</i>	<i>Water - Capital</i>	<i>Water Capital - Restricted Reserve</i>	<i>Water Renewal - Restricted Reserve</i>	<i>Water Renewal - Internally Restricted Reserve</i>	<i>Fire Protection - Operating</i>	<i>Fire Protection - Capital</i>
Balance, beginning of year	266,784	1,513,890	444,372	1,218,107	100,981	377,007	705,278
Excess (deficiency) of revenue over expenses	(117,177)	(83,270)	15,260	316,223	3,544	292,250	(96,005)
Operating funds transferred to reserves	-	-	-	-	-	(91,250)	-
Interfund transfers	59,750	-	-	-	-	(59,750)	-
Funds used for tangible capital assets purchases	-	475,934	-	(475,934)	-	(58,915)	596,400
Change in accumulated surplus	(57,427)	392,664	15,260	(159,711)	3,544	82,335	500,395
Balance, end of year	209,357	1,906,554	459,632	1,058,396	104,525	459,342	1,205,673

Deep Bay Improvement District
Schedule 2 - Consolidated Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2024

	<i>Fire Protection Capital - Internally Restricted Reserve</i>		
	2024	2023	2023
Balance, beginning of year	737,048	5,363,467	5,140,161
Excess (deficiency) of revenue over expenses	3,288	334,113	223,306
Operating funds transferred to reserves	91,250	-	-
Interfund transfers	-	-	-
Funds used for tangible capital assets purchases	(537,485)	-	-
Change in accumulated surplus	(442,947)	334,113	223,306
Balance, end of year	294,101	5,697,580	5,363,467

Deep Bay Improvement District
Water
Schedule 3 - Schedule of Expenses
For the year ended December 31, 2024

	2024 <i>Budget</i> <i>(Note 11)</i>	2024	2023
Expenses			
Utilities	29,180	21,974	26,901
Repairs and maintenance	34,000	53,709	22,447
Insurance	37,500	38,043	34,378
Office supplies	14,350	16,878	9,921
Amortization	-	83,270	83,119
Professional fees	48,000	49,242	82,037
Salaries and benefits	142,990	189,645	162,632
Mileage and vehicle	3,000	3,611	636
	309,020	456,372	422,071

Deep Bay Improvement District
Fire Protection
Schedule 4 - Schedule of Expenses
For the year ended December 31, 2024

	2024 <i>Budget</i> <i>(Note 11)</i>	2024	2023
Expenses			
Utilities	520	1,227	1,044
Repairs and maintenance	8,000	5,056	2,569
Insurance	2,400	2,293	2,293
Interest on capital tax advance debt	-	29,051	30,422
Office supplies	6,970	3,645	2,393
Amortization	-	96,005	78,001
Equipment - Fire	35,000	24,367	11,683
Professional fees	7,500	463	7,900
Salaries and benefits	28,270	28,881	27,451
Training	23,000	14,631	25,614
Mileage and vehicle	18,060	17,453	9,877
	129,720	223,072	199,247

Deep Bay Improvement District Consolidated Statement of Financial Position

As at December 31, 2024

	2024	2023
Financial assets		
Cash	323,224	177,853
Portfolio investments <i>(Note 4)</i>	2,140,376	2,408,176
Accounts receivable <i>(Note 5)</i>	88,726	71,847
	2,552,326	2,657,876
Liabilities		
Accounts payable and accruals	81,898	71,272
Deferred revenue	6,533	-
Capital tax advance debt <i>(Note 6)</i>	1,460,231	1,536,058
Asset retirement obligations <i>(Note 7)</i>	63,763	63,763
	1,612,425	1,671,093
Net financial assets	939,901	986,783
Commitments <i>(Note 9)</i>		
Non-financial assets		
Tangible capital assets <i>(Schedule 1)</i>	4,726,151	3,833,092
Inventories of supplies	-	5,156
Prepaid expenses	31,528	538,436
	4,757,679	4,376,684
Accumulated surplus <i>(Note 10) (Schedule 2)</i>	5,697,580	5,363,467
Approved on behalf of the Board of Trustees		

Trustee

Trustee

From: [Deep Bay Improvement District](#)
To: admin@dbid.ca
Subject: New message from "Deep Bay Improvement District"
Date: Monday, March 10, 2025 2:35:30 PM

Your Name*: Mary Martin
E-mail*: mary.martin@telus.net
Phone*: 6048139677
Your Message*: Hello Janine:

Could I please be placed on the March 18 agenda to present a delegation regarding : Grant acquisition research opportunity. Let me know if there are any concerns or questions.

Best Regards,
Mary

Date: March 10, 2025
Time: 2:35 pm
Page URL: <https://dbid.ca/contact/>
User Agent: Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/133.0.0.0 Safari/537.36
Remote IP: 24.69.85.92
Powered by: Elementor

From: [KALEDEN IRRIGATION DISTRICT](#)
To: [undisclosed-recipients:](#)
Subject: Proposed Class Action Law Suit Against the Province of BC
Date: Thursday, March 06, 2025 10:51:51 AM

An open letter to B.C. irrigation and improvement districts:

My name is Steve Arstad, I'm current board chair for the Kaleden Irrigation District, located south of Penticton.

I'm writing to you regarding a common issue faced by irrigation and improvement districts throughout BC - our legislated inability to apply for infrastructure grant funding and low interest municipal loans.

The Kaleden Irrigation District Board oversees waterworks for approximately 550 ratepayers in the community of Kaleden. The Board recently began considering the possibility of launching a class action suit against the Province for the discriminatory and unfair treatment against improvement and irrigation districts for restricting our ability to access lower interest loans and grant funding.

This initiative is in its early stages, but we have contacted a Vancouver law firm engaging in this type of legal action. That initial consultation with the lawyer was encouraging, and the firm has offered assistance.

Our Board decided that the next step was to reach out to all of our organizations throughout the province to see if there is a mutual interest in pursuing this type of legal action.

To be successful we think we need the majority of the province's improvement districts participating. As we all know, legal action isn't cheap, but with each organization contributing a share towards the cost of launching legal proceedings, we believe it is viable.

The lawyers have indicated first steps would be an advisory stage, to provide legal advice on the rights of improvement districts and legal options to challenge the current government grant eligibility regime prior to engaging in any litigation.

We have been promised a rough estimate of legal costs, and when we receive that information we will pass it on.

Thanks for the time and effort many of you have already put in to trying to correct this unfairness. We at KID have seen several neighboring ID's surrender their operations and resources to our local regional district, who on one hand claim they don't want to acquire us, but on the other do absolutely nothing to assist us.

The time has come to challenge the provincial authority and force them to deal with this issue. The potential publicity surrounding such a class action would go a long way towards increasing both political and public awareness as to who we are and what we do for mostly rural populations of B.C., knowledge that is largely absent in the Lower Mainland and in Victoria.

We look forward to hearing from you.

Steve Arstad, Board Chair, on behalf of the Board of Trustees of the Kaleden Irrigation District.

Steve Arstad
Kaleden Irrigation District
kaledenirrigation@gmail.com

Steve Arstad
SteveArstad@gmail.com



119 PONDEROSA AVE. KALEDEN, BC V0H 1K0
PH & FAX 250-497-5407
email: kaledenirrigation@gmail.com
web: kaledenirrigationdistrict.org

Deep Bay Improvement District Water System Report

Report for: February 11, 2025 - March 5, 2025 (22 Days)

Total water pumped = 8516 m3

Total per well:

- Well 8 - 7290.7 m3 153 Hrs RTM
- Well 6 - 704 m3 25 Hrs RTM
- Well 5 - 521.3 m3 19 Hrs RTM
- Well 4 - 0 m3
- Well 3 - 0 m3
- Well 2 - 0 m3
- Well 1 - 0 m3

Site Visit Logbook

2025-02-11	Rounds. Resampled today to make up for last weeks weather delays.	AN
	Logged into the SCADA system to gather some data for the monthly water report and found the reservoir was in alarm for communication failure and low level. No call out was made. The alarm state started at 5:24am when the level went from full to 0% and 3 well pumps started. It appears that the level flickered back and forth between 0% and 95% a few times over the next 30 minutes then stayed reading 0%. We then lost communication with the reservoir. At 10:12am I signed in to find the Low Level and communication failure alarms. I came on site to investigate. I found that wells 8, 6, and 5 were all running as the SCADA indicated but the reservoir was not empty, it was overflowing. I have spoken with Nick at white pacific to determine all that went wrong and have added some precautions to prevent it from happening.	AN
2025-02-12		
2025-02-13		
2025-02-14		
2025-02-15		
2025-02-16		
2025-02-17		
2025-02-18	Rounds. Sampled reservoir and Gainsberg side. Met with Jason (Orca Safety), Christo and Colin to assess the nature of our bunker well confined spaces. There were a number of plans and options discussed that the trustees will pursue.	AN
2025-02-19		
2025-02-20		

2025-02-21		
2025-02-22		
2025-02-23		
2025-02-24		
2025-02-25		
2025-02-26	Rounds. Sampled reservoir and Gainsberg side.	AN
2025-02-27	Flushed well 4, 5, and 6. The water coming from 5 and 6 looked clear right away so a short 5 minute flush was all that was needed. Well 4 had some orange iron colour on start up so I flushed it for 15 minutes. After about 10 minutes the water was clear. I have changed the well pump cycle to draw the reservoir down more, adding better mixing and proper reservoir turnover. This new cycle also includes all 4 wells on a regular basis eliminating the need to flush the usable wells. I checked the new air relief valves to ensure they weren't damaged in the freezing. They appear to be operating properly.	AN
2025-02-28	Noted that well 4 is not coming on as the SCADA system indicates it should. I investigated it as much as I could but it appears to be a SCADA communication issue. White Pacific is working on a solution.	AN
2025-03-01		
2025-03-02		
2025-03-03		
2025-03-04	Flushed blow off at the end of Deep Bay Drive for 15 minutes.	AN
2025-03-05	Rounds. Sampled reservoir and Gainsberg side.	AN

Deep Bay Volunteer Fire Department

February 2025 Chief's Report

If you are looking to get a burn permit please check with the improvement district office, phone or email the fire department.

I would like to invite those interested in serving the community as a fire fighter, first responder to join us. This is a very satisfying way to help people in their time of need. I would encourage you to join our phenomenal group of volunteers. We train Monday evening 6:30 till 9:00 (except long weekends) contact us at deepbayfire@dbid.ca or just show up.

All sorts of help is needed for the societies next bottle drive. Please come help if you are available March 29, 2025, it is a worthy cause and helps the fire department immensely. The Society is a volunteer organization that raises funds for the fire department to purchase equipment and supplies to better serve the community.

I have had several community and non-community members ask why we are not flying the Canadian flag at our fire hall. I would like to see the repairs to our flagpole put as a high priority on the repair list. I would like to see action taken on this issue and would recommend a motion be put forward to deal with it. I have also been asked if we can paint the Canadian flag on the front of the firehall or possibly a decal beside or logo on the front of the hall.

If you have any questions or concerns, please send an email to deepbayfire@dbid.ca and we will address your questions or concerns.

Thank You

Chief George Lenz

DBVFD

Deep Bay Fire Department		2025 Jan	2025 Feb	2025 Mar	2025 April	2025 May	2025 June	2025 July	2025 Aug	2025 Sept	2025 Oct	2025 Nov	2025 Dec	2025 YTD
Response:	# Structural fires	1	0											1
	# Other fire calls	0	0											0
	# Motor Vehicle Incidents	2	5											7
	# First responder calls	3	4											7
	# Miscellaneous calls	0	0											0
Safety	# Worksafe related incidents	0	0											0
Total calls		6	9	0	0	0	0	0	0	0	0	0	0	15

		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
Active Membership:	Chief:					
	# Active officers (not incl Chief):					
	# Other active members (not in officer role):					
	Total # - Active Members:	0	0	0	0	
	Target range optimal:	30	30	30	30	

Firefighters: (no member should be counted twice in this section)	# Members fully qualified as interior & exterior firefighters					
	# Members fully qualified as exterior firefighters, interior firefighting in progress					
	# Members fully qualified as exterior firefighters					
	# Members in training for exterior firefighting					
	# New members: no training					

Instructors & Evaluators:	# Instructors qualified to train for interior & exterior operations level "in-house"					
	# Instructors qualified to train ONLY to exterior operations level "in-house"					
	# Competency evaluators "in-house"					

# Certified as first responders						
--	--	--	--	--	--	--

DBID - Waterworks

Cheque Log for 1020 Bank Credit Union/WD from 01/02/2025 to 28/02/2025

Cheque No.	Payee	Amount
4668	Nina LeBlanc (mileage as per agreement)	75.00
4669	Core Water Management Ltd.	6,603.14
4670	Echo Valley Earthworks	630.00
4671	MNP LLP	5,236.88
4672	Sage Software Canada Ltd.	1,938.72
4673	James Moller (1/2 month phone as per agreement)	25.00
4674	NextGen Automation	91.29
4675	Leuco Construction Inc	23,992.50
4676	McElhanney Consulting Services Ltd.	6,757.80
4677	Island Corridor Foundation	50,000.00
4678	Janine Sibley (phone as per agreement)	50.00
4679	Denise Coghill	480.00
OBP-225707319	Municipal Pension Plan	1,019.90
OBP-222464406	Land Title & Survey Authority	250.00
OBP-918601	Shaw Cable	195.09
OBP-828301	BC Hydro	1,961.63
OBP-629103	Receiver General	4,038.63
OBP-195701	Waste Connections of Canada Inc	275.54

Generated On: 05/03/2025

Waterworks cheque Log February 2025 **\$103,621.12**

Employee Deposits February 2025 **\$7,714.86**

Total Waterworks February 2025 **\$111,335.98**

DBID - Fire Protection

Cheque Log for 1030 Credit Union from 01/02/2025 to 28/02/2025

Cheque No.	Payee	Amount
3847	1309894 BC Ltd (Canco 150)	263.65
3848	Janine Sibley (Fire mag subscription)	74.36
3849	Rob Cottrell	150.00
3850	Robert Walberg	217.10
3851	Comtech Solutions	383.25
3852	Air Liquide Canada Inc	165.84
3853	Rocky Mountain Phoenix	1,644.46
3854	City of Parksville	216.64
3855	Comox Firefighters Association	600.00
OBP-507305	Telus Mobility	84.00
OBP-403805	TELUS Communications	55.41

Generated On: 05/03/2025

Total Fire February 2025 **\$3,854.71**



DBID PUBLIC OFFICE HOURS – TUESDAY & WEDNESDAY 9:00 – 12:00 PM

After Hours Water Emergencies: 250-218-8932

All other emergencies (INCLUDING SMOKE COMPLAINTS) dial 911

**Water conservation is everyone’s responsibility, especially during a drought.
By conserving water, you can help to protect our natural resources.**

Upcoming Meetings

Tuesday, April 15th – 7:00 pm Regular Board Meeting (*DBID Fire Hall*)

Thursday, May 15th – 7:00 pm Annual General Meeting (*Lighthouse Community Centre*)

Tuesday, May 20th – 7:00 pm Regular Board Meeting (*DBID Fire Hall*)

Regular Board Meetings are open to the public. To be added to the agenda as a delegation or petition please contact the office at least 4 business days prior to the meeting. The question period at the end of each regular meeting allows attendees to ask questions relating to any agenda item. Agendas are posted on the website 3 working days prior to meetings.

Refer to the DBID Facebook page, this is used to disseminate important information to the DBID community



Annual General Meeting - May 15th, 2025 – 7:00 pm

Lighthouse Community Centre, 240 Lions Way, Qualicum Bay

- ❖ **Presentation of 2024 Annual Report**
- ❖ **Auditors Report and Presentation of 2024 Financial Statements**
- ❖ **Approve the Trustee Honorarium for 2025**



PAYMENT OPTIONS

- ◆ **Pre Authorized Payment (PAP) Plan** is available for all financial institutions. See www.dbid.ca for applications.
- ◆ **On-line/Telephone banking** - set up for most financial institutions (not available for HSBC, National or RBC).
- ◆ **E-Transfer** – transfer to finance@dbid.ca
- ◆ **Cheque or Cash** – Pay at the office. Cheques can be mailed.

Please remember to reference your account number if you choose to E-Transfer..... this information is very helpful in the DBID office.

Water Use January through March 2025

Water consumption numbers for this invoice period:

XX% of all households used no water

XX% of all households used less than 50 m3

XX% of all households used between 51 and 100 m3

XX% of all households used over 101 m3

Emergency Contact Information

The office maintains an emergency contact **email list**. This is used strictly for advising and updating during emergencies (e.g. boil water advisories). To be included, please send your email contact info with your payment or send to: admin@dbid.ca
Thank you to those who have already responded.

Fire Department News – Call for Volunteers

The Deep Bay Fire Department is staffed entirely by volunteers. Our members receive extensive, regular training to ensure that their skills are kept current. Our responsibilities include firefighting, medical first response and extrication. Over half of our members are Government Certified Level 3 First Responders.

If there is a medical emergency, they will be first on the scene to stabilize the victim prior to an ambulance arriving. In our rural community this can make a big difference.

Please call or e-mail the Fire Department if you would like to join this amazing team!



DEEP BAY FIRE/RESCUE SOCIETY

The Deep Bay Fire/Rescue Society (DBFRS) is an independent entity and operates separately from the DBID and the Fire Department. The DBFRS is a non-profit society and a registered charity able to issue tax receipts for donations. All monies raised stay in the community and directly support the Deep Bay Volunteer Fire Department. DBFRS have donated a total of **\$232,670** since 2014! Well done everyone! Many thanks to all who support the DBFRS.

- Memberships - The Society needs to maintain a good level of members so anyone in the community who would like to purchase a \$10 membership would be appreciated. A reminder that we have hats and t-shirts also for sale.
- Reflective street signs are available for purchase, forms are available at the DBID office.
- The next Bottle Drive is scheduled for **September 6, 2025**. Please consider giving a hand!
- We have an account set up with the bottle depots so just reference phone number 250-757-9902 and your donation will go directly to the DBFRS fund! It's a win-win!
- We have applied to be Gate Ambassadors once again for Parksville Beachfest July 14 – August 17.

DBFRS AGM – May 21, 2025 – 7:00 pm at the Firehall.

Please call Barb at 250-757-9902 with any questions of if you would like to lend a hand.

DEEP BAY IMPROVEMENT DISTRICT

5031 Mountainview Road

Bowser, BC V0R 1G0

250-757-9312

Billing Enquiries: finance@dbid.ca

General Enquiries: admin@dbid.ca

Website: dbid.ca



Deep Bay Improvement District Policy

Code of Conduct

POLICY NUMBER: 25-3-18

Preamble: As members of the Board of Trustees, it is recognized that actions have an impact on the lives of all residents and property owners in the community. Fulfilling the obligations and discharging the duties of public offices in a responsible manner requires a commitment to the highest ethical standards.

The quality of the public administration and governance of the Deep Bay Improvement District as well as its reputation and integrity, depends on the conduct of elected officials.

Neither the law nor this code is to be interpreted as exhaustive, and there will be occasions on which a council will find it necessary to adopt additional rules of conduct in order to protect the public interest and to enhance the public confidence and trust in local government.

Purpose: The purpose of this policy is to establish a Code of Conduct for all Trustees of the Deep Bay Improvement District. This policy outlines the standards of behavior expected to promote a respectful, ethical, and professional work environment.

Scope: This Policy applies to all Board Members and will be applicable to all members of committees, and other bodies established by the Board who are not Trustees. It is the responsibility of each member of the board, including any individual appointed by the Board to sit on any committee, or other body established by the Board to uphold the standards and values as set out in this policy.

Application:

This bylaw applies to all board members and, for clarity, applies to a board member acting in their capacity as a member of a committee and other functions in their capacity as an elected official.

Unless otherwise provided, this policy does not apply to a Trustee's conduct in their personal life, except to the extent that such conduct unreasonably undermines public confidence in the district's governance.

This policy does not apply to the conduct of district staff.

In the event of conflict between this policy and another district bylaw or policy governing the conduct of board members, this policy prevails.

1.0 Foundational Principles for Code of Conduct

The foundational principles for the code of conduct under this bylaw are:

(a) Integrity: Integrity is conduct and behaviour that respects and upholds the public interest and promotes public confidence in local government. Integrity is based on honesty and the active demonstration of the highest ethical standards and professionalism in all dealings.

(b) Accountability: Accountability is conduct and behaviour that exhibits the willingness to account for and accept responsibility for one's conduct, behaviours, words, actions and decisions.

(c) Respect: Respect is to behave and conduct oneself with politeness, honor, and care shown towards someone or something by demonstrating due regard, deference and consideration for the perspectives, wishes, beliefs, traditions, values and rights of others.

(d) Leadership and Collaboration: Leadership and collaboration are conduct and behaviour that demonstrates the ability to lead, guide, actively listen, mobilize and positively influence others, while encouraging people to come together to meet and work around a common goal or objective, or to resolve conflict through collective means and efforts.

2.0 Standards of Conduct:

The foundational principles under the previous section of this policy are demonstrated by the following standards of conduct:

(a) Integrity is demonstrated by the following conduct:

- (i) Board members will be open and truthful in all district dealings, while protecting confidentiality where necessary or required.
- (ii) Board members will behave in a manner that promotes public confidence, including actively avoiding any perceptions of conflicts of interest, improper use of office or appointment, or unethical conduct.
- (iii) Board members will act in the best interest of the public and community.
- (iv) Board members will ensure actions are consistent with the shared principles, values, policies and bylaws of the district.
- (v) Board members will demonstrate the same ethical principles during both meetings that are open and closed to the public.
- (vi) Board members will express sincerity when correcting or apologizing for any errors or mistakes made while carrying out official duties.

(b) Accountability is demonstrated by the following conduct:

- (i) Board members will be transparent about how they carry out their duties and how board and committees conduct business.
- (ii) Board members will ensure any information and decision-making processes are accessible to the public while protecting confidentiality where necessary or required.
- (iii) Board members will correct any mistakes or errors in a timely and transparent manner.
- (iv) Board members will accept and uphold that board, and committees are collectively accountable for district decisions, and that individual Trustees are responsible and accountable for their behaviour and individual decisions.
- (v) Board members will listen to and consider the opinions and needs of the community in all decision-making and allow for public discourse and feedback.
- (vi) Board members will act in accordance with the law, which includes, but is not limited to, the statutes, bylaws, and policies that govern the district.

(c) Respect is demonstrated by the following conduct:

- (i) Board members will treat other board members, committee members, district staff and volunteers, and the public with dignity, understanding, and respect.

- (ii) Board members will acknowledge that people's beliefs, values, ideas, and contributions add diverse perspectives.
- (iii) Board members will create an environment of trust, including displaying awareness and sensitivity around comments and language that may be perceived as offensive or derogatory.
- (iv) Board members will refrain from any form of discriminatory or defamatory conduct against another board member, committee member, district staff and volunteers, or the public.
- (v) Board members will honor the offices of local government and fulfill their obligations of their office and appointment dutifully.
- (vi) Board members will recognize and value the distinct roles and responsibilities of committee members, district staff and volunteers.
- (vii) Board members will call for and expect respect from the community towards board members, committee members and district staff and volunteers.
- (viii) Board members will ensure that public statements and social media posts that concern other board members, committee members, district staff and volunteers, and the public are respectful.

(d) Leadership and collaboration are demonstrated by the following conduct:

- (i) Board members will demonstrate behaviour that builds public confidence and trust in the district.
- (ii) Board members will provide considered directions on district policies and support other board members, committee members and district staff to do the same.
- (iii) Board members will educate colleagues and staff on the harmful impacts of discriminatory conduct and take action to prevent this type of conduct from reoccurring if necessary.
- (iv) Board members will create space for open expression by others, take responsibility for one's own actions and reactions, and accept the decisions of the majority.
- (v) Board members will advocate for shared decision-making and actively work with other board members, committee members, district staff and volunteers, the public, and other stakeholders to achieve common goals.
- (vi) Board members will foster positive working relationships amongst board members, committee members, district staff and volunteers, and the public.
- (vii) Board members will commit to building mutually beneficial working relationships with neighbouring First Nations to further advance reconciliation efforts.
- (viii) Board members will positively influence others to adhere to the foundational principles and standards for this code of conduct in all district dealings.

3.0 General Conduct:

3.1 A board member shall not:

- (a) contravene this bylaw;
- (b) contravene any City bylaw or policy; or
- (c) contravene a Provincial or federal enactment.

3.2 A board member shall treat other board members, committee members, and district staff and volunteers with respect and dignity.

3.3 A board member shall not:

- (a) breach their oath sworn upon taking office as a Council member; or
- (b) abuse their office.

3.4 A board member shall act with decorum at board and committee meetings and in accordance with district bylaws and policies relating to conduct at meetings, including but not limited to the district's Consolidated Meeting Procedures Bylaw.

4.0 Interactions with District Staff, Volunteers and Other Members:

4.1 A board member shall not interfere with, hinder or obstruct another board member, committee member or district staff or volunteer in the exercise of performance of their roles, responsibilities, powers, duties or functions.

A board member shall respect that it is the role of district staff and volunteers to provide neutral and objective information without undue influence and interference.

4.2 A board member shall not:

- (a) request or require a district staff or volunteer to undertake personal or private work on behalf of a board member;
- (b) request or require a district staff or volunteer to engage in partisan political activities or subject them to reprisal of any kind for refusing to engage in such activities;
- (c) directly or indirectly request, induce, encourage, aid, or permit a district staff or volunteer to do something which, if done by the board member, would be a breach of this bylaw.

5.0 Interactions with Public and Media:

5.1 A Board member may communicate directly with the public and media when representing themselves as an individual board member. A board member shall not communicate, or imply that the board member is communicating, on behalf of the Board as a whole or the district unless expressly authorized to do so.

5.2 Without limiting the ability of a board member to hold a position on an issue and respectfully express an opinion, a board member shall ensure that:

- (a) their communications relating to board or committee matters are accurate and not communicate anything that the board member knows, or ought to have known, to be false; and
- (b) all communications by, and on behalf of a board member are respectful and do not discriminate against, harass, disparage, demean or defame another board member, committee member or any district staff or volunteer.

5.3 Outside of a board or committee meeting, a board member shall not communicate with a tenderer or proponent regarding the subject matter of a procurement by or on behalf of the district unless expressly authorized to do so.

A board member shall not issue instructions to any of the district's contractors, tenderers, consultants or other service providers unless expressly authorized to do so.

6.0 Use of Social Media:

The provisions of this bylaw apply to the use of a board member's official social media accounts, and to a board member's personal social media account to the extent that any communication or conduct on the personal social media account undermines public confidence in district governance.

Board members shall regularly monitor their social media accounts and immediately take measures to deal with the publication of messages or postings by others that violate the provisions of this policy.

7.0 Collection and Handling of City Information

7.1 A Council member shall:

- (a) comply with the Freedom of Information and Protection of Privacy Act and related regulations, policies and guidelines;
- (b) comply with section 117 of the Community Charter in respect to confidentiality;
- (c) only access information held by the district for district purposes as it relates to their work as a board member and not for any personal purpose of the board member or any other person;
- (d) not delete or alter any district records, except in accordance with district policies.

7.2 A board member shall promptly notify the Corporate Officer of any breach or suspected breach of section 7.1 of this bylaw, and in particular with respect to a breach or suspected breach of privacy, and comply and cooperate with all procedures and requirements for addressing the breach or suspected breach.

8.0 Conflict of Interest, Use of Influence, Gifts and Personal Benefits, Contracts, Insider Information and Criminal Charges:

8.1 Board members shall comply with sections 100 to 109.3 of the Community Charter.

8.2 In addition to procedures and remedies under the Community Charter, the procedures in Part 10 of this policy shall apply to an allegation about a breach of a matter under sections 100 to 109.3 of the Community Charter.

9.0 Use of City Property, Assets and Resources:

9.1 A board member shall protect at all times district property, assets and resources in their care or possession.

9.2 A board member shall use district property, equipment and resources only for the performance of their duties as a board member and not for any personal purposes, subject to the following limited exceptions:

10.0 COMPLAINT AND RESOLUTION PROCEDURES:

10.0 Confidential Requests

- (a) If a board member, committee member, district staff or volunteer believes that they have been subject to conduct by a board member in breach of this policy, that individual may approach the Corporate Officer on a confidential basis, without the need to file a

complaint, to request that the Corporate Officer inform the board member of the alleged breach.

- (b) Upon receipt of the confidential request, the Corporate Officer may attempt to address the conduct with the board member, seek the assistance from an investigator or third party with an informal resolution, or request the individual to file a complaint in accordance with this policy.
- (c) The Corporate Officer shall protect the confidentiality of the individual making a request under this section unless the individual making the request consents in writing to disclosure.

10.1 Complaints:

10.1.1 A board member, committee member, district staff or volunteer may submit a complaint to the Corporate Officer, or if the complainant is the Corporate Officer, then to the board Chair.

10.1.3 A complaint shall be in writing and set out the following with sufficient detail:

- (a) name of the complainant;
- (b) name of the respondent;
- (c) provisions of this bylaw alleged to have been breached;
- (d) conduct alleged to constitute the breach;
- (e) date or dates of the alleged breach;
- (f) basis for the complainant's knowledge about the conduct;
- (g) whether the complainant is willing to participate in an informal resolution of the complaint.

10.1.4 The Corporate Officer (or board Chair if the Corporate Officer is the complainant) may accept a complaint that does not comply with section 10.3 of this policy if the circumstances warrant.

10.2 Investigator:

10.2.1 Upon receiving a complaint, the Corporate Officer (or board Chair if the CAO is the complainant) shall appoint an investigator to fulfil the duties and responsibilities under this section of this policy.

10.2.2 The duties and responsibilities of the investigator are as follows:

- (a) to assist with informal resolution of a confidential request or complaint;
- (b) to receive and assess a complaint to determine if the complaint shall be rejected, closed, resolved or investigated;
- (c) to investigate and conduct inquiries as to alleged breaches of this policy;
- (d) to report to the board as to whether a board member has breached this policy;
- (e) to make recommendations on appropriate remedies, if the investigator determines that a board member has breached this policy.

10.2.3 The investigator shall perform the duties and responsibilities under this policy in an independent manner.

10.2.4 An investigator may be dismissed by the Corporate Officer (or board Chair if the Corporate Officer is the complainant) for cause.

10.3 Report to Public:

10.3.1 Subject to section 5.5.2 of this bylaw and unless an investigation report is considered in a closed board meeting, the investigator's final investigation report or summary of the report shall be made available to the public after the investigator delivers the report to the board and the complainant and if required, the board has made a final determination in respect to the findings and recommendations of the report.

For certainty, where the board deliberated on an investigation report in a closed meeting the investigation report or summary of the investigation report shall not be publicly released.

10.3.2 In all circumstances, the district shall ensure that the investigation report or summary of the report complies with the district's obligations regarding disclosure of personal information set out in the Freedom of Information and Protection of Privacy Act and related regulations, and that all appropriate redactions are applied prior to any release of the investigation report or summary of the report to the public.

10.4 Reprisals and Obstruction:

10.4.1 No person shall threaten, interfere with, or otherwise obstruct the investigator in relation to the investigator carrying out the duties and responsibilities under this policy.

10.4.2 No person shall threaten or undertake any reprisal against a complainant or against a person who provides information to the investigator in the context of an investigation.

10.4.3 No person shall tamper with or destroy documents or electronic records related to any matter under investigation under this bylaw or refuse to respond to the investigator when questioned regarding an investigation.

10.4.4 Any board member who is found to have engaged in any reprisal or retaliation in violation of this policy shall be subject to appropriate disciplinary action, which action may include and is not limited to the sanctions and remedies set out in this policy.

10.5 Vexatious Allegations and Complaints:

10.5.1 Any board member who makes an allegation or complaint under this policy that is subsequently found to have been made in a vexatious or malicious manner, or otherwise to have been made in bad faith, shall be subject to appropriate disciplinary action, which action may include but is not limited to the sanctions and remedies set out in this policy.

10.6 Final Determination by Board:

10.6.1 Council shall, within 30 days of delivery of the investigation report, or a longer period if approved by a 2/3 vote of all board members (excluding the respondent), decide on the appropriate sanctions or measures, if any, that are warranted by the respondent's breach of this bylaw, and will take such actions as the board considers appropriate in the circumstances.

10.6.2 Prior to the board making any decision regarding the findings and recommendations set out in the investigation report, the respondent shall be provided with an opportunity, either

in person or in writing, to comment on the investigator's decision and any recommended sanctions or measures.

10.6.3 While an investigation report provided to board may be considered in a closed meeting for the purpose of receiving legal advice or for another valid reason pursuant to section 90 of the Community Charter, the board shall, subject to section 10.6.4 below, deliberate and vote on the investigation report and recommendations in an open meeting.

10.6.4 Notwithstanding section 10.6.3 above, the board may deliberate on and vote on a report in a closed meeting where there is a valid reason to close the meeting under section 90 of the Community Charter.

10.7 Remedies and Sanctions:

Sanctions that may be imposed for a breach of this policy include but are not limited to the following:

- (a) a letter of reprimand from the board addressed to the board member;
- (b) a request from the board that the board member issue a letter of apology;
- (c) the publication of the letters contemplated in subsections (a) and (b) above, together with the board member's written response, if any;
- (d) a recommendation that the board member attend specific training or counselling;
- (e) limitations on access to certain district facilities or services as determined by the board;
- (f) suspension or removal, or recommend suspension or removal, of the board member from some or all committees to which the board member was appointed;
- (g) prohibition from representing the district at events and/or attending conferences and seminars;
- (h) public censure of the board member;
- (i) any other sanction recommended by the investigator, provided such sanction is within the authority of the district.

Nothing in this policy is intended to abrogate the power of the Chair or the board, as applicable, to remove, at their pleasure and at any time, any board member from any committee to which they have been appointed.

I hereby certify that the foregoing is a true copy of Policy 25-3-18 as adopted by the Deep Bay Improvement District and sealed with the District seal on the 18th day of March, 2025.

Chair of the Trustees

Board Administrator

POLICY HISTORY

Approved by the Board:	
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February 12, 2025

Margaret Furnell, Administrator
Deep Bay Improvement District
5301 Mountainview Road
Bowser, BC V0R 1G0

Reference: LGPS-11003

Re: 2024 CEPF Volunteer and Composite Fire Departments Equipment and Training – CONFIDENTIAL Approval Agreement

Dear Ms. Furnell,

Thank you for submitting an application, dated September 5, 2024, under the Community Emergency Preparedness Fund for the 2024 Volunteer and Composite Fire Departments Equipment and Training funding stream.

I am pleased to inform you **in confidence** that the Evaluation Committee has recommended your project, *Equipment and Training*, for funding. A grant in the amount of \$40,000.00 has now been approved.

As outlined in the *Program and Application Guide*, an initial payment in the amount of \$20,000.00 or fifty percent (50%) of the total approved grant will follow by electronic funds transfer after the signed Approval Agreement has been returned to UBCM. The remainder of the grant will be issued when the approved project is complete and UBCM has received and approved the required final report and financial summary.

The Ministry of Emergency Management and Climate Readiness and the Ministry of Public Safety and Solicitor General have provided funding for this program. In order to satisfy the terms of the contribution agreement, the following requirements must be met in order to be eligible for grant payment:

- (1) This approval agreement is required to be signed by the Band Manager, CAO, CFO, or designate and returned to UBCM within 30 days of the date of this letter;
- (2) To provide the Province of BC with the opportunity to make announcements of funding approvals under this program, please keep information regarding this funding approval **in confidence until March 14, 2025;**

The Community Emergency Preparedness Fund is funded by the Province of BC

- (3) The funding is to be used solely for the purpose of the above-named project and for the expenses itemized in your approved application and budget;
- (4) All expenditures must meet eligibility and funding requirements as defined in the *Program and Application Guide* (refer to Sections 4, 5, and 6);
- (5) All project activities must be completed within one year and no later than February 27, 2026;
- (6) The final report is required to be submitted to UBCM within 30 days of the project end date and no later than March 31, 2026;
- (7) Any unused funds must be returned to UBCM within 30 days following the project end date;
- (8) Where applicable, the purchase of equipment required to support response to interface fires is limited to wildland firefighting personal protective equipment and equipment identified in Appendix 3 of the *Program and Application Guide*;
- (9) Where applicable, live burn training, training props, and facilities are limited to live burning using Class B fuels only.

In addition, local governments are encouraged to engage with local First Nations and Indigenous organizations. Engagement by local governments both locally and regionally can help build relationships with First Nations, benefit both communities and enhance reconciliation. More information on engagement best practices is available [here](#).

Please note that descriptive information regarding successful applicants will be posted on the UBCM and/or provincial government websites, and all interim, progress, and/or final report materials may be made available to the Provincial government and First Nations' Emergency Services Society.

I would like to congratulate you for responding to this opportunity to support emergency preparedness and resiliency in your community.

If you have any questions, or if we can provide any assistance, please contact 250-387-4470 or rbishop@ubcm.ca.

Sincerely,



Rebecca Bishop, Program Officer

cc. George Lenz, Fire Chief

Reference: LGPS-11003

Approval Agreement (to be signed by the Band Manager, CAO, CFO, or designate)

I, _____, authorized designate of the Deep Bay Improvement District, have read and agree to the general Terms and Conditions and the requirements for funding under the **2024 Volunteer and Composite Fire Departments Equipment and Training** funding stream.

_____, _____

Signature, Title

Date

**An original or certified digital signature is required.*

Please return an electronic copy of this signed Approval Agreement to cepf@ubcm.ca.

March 18, 2025

Deep Bay Improvement District

5031 Mountainview Road

Bowser, BC V0R 1G0

Attention: Colin Thompson, Chair

Greetings

Thank you for hiring me back as Interim Administrator. I look forward to working with you and the rest of the Board.

I would also like to take this opportunity to provide a few comments related to my background and past role with Deep Bay Improvement District, reasons for leaving, and why I am excited to come back.

Background

As many of you know, I was the Administrator for the Improvement District for essentially the full year in 2023 and then resigned. Prior to that appointment I worked for 6 other small to medium sized municipalities in senior financial and administrative roles.

Reasons for Leaving

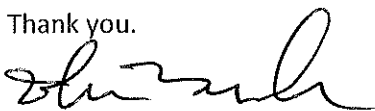
1. There was a significant Board and community divide over the Thompson Clarke West water line. I felt that the Board was not prioritizing the water line to the degree of importance required from a risk and timeline standpoint. This created a disconnect between me and some Board members on how the Improvement District should move forward.
2. Due to all the time spent associated with the community divide and toxicity regarding the water line versus reservoir debate, I did not have sufficient time to deal with other administrative and financial work required to successfully carry out the duties of the Administrator position.

Why I am interested in coming back as Interim Administrator

1. The water line issue has been resolved with the relocation and construction of the new Thompson Clarke West waterline.
2. I have a better understanding of the challenges associated with the job. I intend to streamline my focus towards regular administrative and financial requirements of the position.

In closing, my intention is to focus on the regular day to day administrative/financial needs and future Improvement District requirements. I am hopeful that both the Board and community will be aligned with this approach.

Thank you.



John Marsh