

DEEP BAY IMPROVEMENT DISTRICT
AGENDA FOR THE 2024 ANNUAL GENERAL MEETING
Thursday, May 15, 2025 - 7:00 pm
Lighthouse Community Centre

1. 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.

2. Welcome and Introductions

3. Approval of Agenda

Recommendation:

THAT the Board approve the 2024 Deep Bay Improvement District Annual General Meeting agenda.

4. 2023 AGM Minutes

Recommendation:

THAT the Board receive the 2023 Deep Bay Improvement District Annual General Meeting minutes (These minutes were approved at the October 15, 2024 Board meeting).

5. Annual General Meeting Report for 2024

A. Question and Answer Period

Recommendation:

THAT the Board receive the 2024 Annual General Meeting Report and that it be published on the website.

6. Financial Statements and Auditor's report for 2024

A. Question and Answer Period

Recommendation:

THAT the Board receive the 2024 Deep Bay Improvement District Financial Statements and Auditor's report (These financial statements were approved at the March 18, 2025 Board meeting).

7. Annual Water System Report for 2024

A. Question and Answer Period

Recommendation:

THAT the Board accept the 2024 Annual Water System Report for information and direct staff to forward the report to VIHA and to publish on the website.

DEEP BAY IMPROVEMENT DISTRICT
AGENDA FOR THE 2024 ANNUAL GENERAL MEETING
Thursday, May 15, 2025 - 7:00 pm
Lighthouse Community Centre

8. Trustee Honorarium for 2025 (Budgeted amount for 2025 is as follows:
Chair - \$1,400 Trustees - \$800 Total: \$6,200)

Recommendation:

To approve honorariums, a rate payer is required to make a motion specifying the amounts and then another rate payer would be required to second the motion, if this occurs then approval of the gallery would be required for the motion to be approved.

9. Other Business

A. Question and Answer Period

10. Adjournment

Date: September 10, 2024

2023 Annual General Meeting Minutes

PRESENT:

Suzanne LaRoy – Chair
Diane Koch
Craig Kerstens
Bob Leggett
Colin Thompson
Regrets – Trustee Christo Kuun

STAFF:

Sundance Topham – Administrator
Janine Sibley – Admin Assistant

PRESENTER:

Cory Vanderhorst – CPA, CA, MNP

46 members of the public in attendance

1. CALL TO ORDER

The meeting was called to order at 7:00 PM.

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

2. WELCOME AND INTRODUCTIONS

Introductions of the current board consisting of Craig Kerstens, Diane Koch, Christo Kuun (who was unable to attend), Suzanne LaRoy, Bob Leggett and Colin Thompson, along with the Administrator Sundance Topham and Admin Assistant Janine Sibley.

3. APPROVAL OF AGENDA

MOVED by Trustee Koch

SECONDED by Trustee Leggett

Date: September 10, 2024

THAT the Board approve the 2023 Deep Bay Improvement District Annual General Meeting agenda.

CARRIED

4. APPROVAL OF MINUTES

MOVED by Trustee Thompson

SECONDED by Trustee Kerstens

THAT the Board accept the 2022 Deep Bay Improvement District Annual General Meeting minutes.

CARRIED

5. 2023 FINANCIAL STATEMENTS AND AUDITOR'S REPORT

a. Question and Answer Period

Questions were asked by members of the public gallery in relation to the Financial Statements and Auditor's Report:

- Difference between Reserve Funds vs Restricted Reserve Funds
- Investment income opportunities
- Itemized Professional fees, legal or engineering
- Salaries and Benefits breakdown
- Segregation of duties between trustees and staff
- Cost liability to pull up existing asbestos cement pipe that is obsolete

MOVED by Trustee Leggett

SECONDED by Trustee Kerstens

THAT the Board receive the 2023 Deep Bay Improvement District Financial Statements and Auditor's report as presented.

CARRIED

6. ANNUAL REPORT

a. Question and Answer Period

Date: September 10, 2024

Questions were asked by members of the public gallery in relation to the Annual Report:

- VIHA's involvement in the permit process for the reservoir remediation
- Reservoir contamination, procedures to deal with any high coliform count
- Asbestos testing with the regular water tests
- Risk Mitigation Plan in place for potential emergencies

MOVED by Trustee Kerstens

SECONDED by Trustee Leggett

THAT the Board receive the 2023 Deep Bay Improvement District Annual Report as amended to include Colin Thompson's name in the trustees on the Board in 2023. This detail was inadvertently omitted from the second last paragraph in the message from the chair.

CARRIED

7. TRUSTEE HONORARIUM FOR 2024

MOVED by Don Milburn

SECONDED by Susan Mielke

THAT the 2024 Trustees Honorarium be set at \$1,400.00 for the Board Chair and \$800.00 for each trustee for a total of \$6200.

CARRIED

8. OTHER BUSINESS

a. Question and Answer Period

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

- Financial statements, competitive quotes / RFP for audit process
- VIHA involvement in Thompson Clarke West (TCW) Project and the Reservoir
- Reservoir remediation process
- Clarification of communication between VIHA and DBID

DEEP BAY
.....
IMPROVEMENT DISTRICT

DBID BOARD OF TRUSTEES
ANNUAL GENERAL MEETING

Date: September 10, 2024

- Discussion of reports on DBID website
- TCW Project, First Nations consultation as part of the permit process
- TCW Project, ICF agreement, land owners agreement for slope remediation in the future
- Discussion on Referendums, needed if borrowing money
- Audio Recording for Board meetings, also DBID trustee public email addresses, suggestion of Read Assist
- Seismic event risks for Reservoir / TCW pipeline
- TCW permit process and Engineering contractors
- Potential amalgamation with Bowser Waterworks to loop into their system
- Tax rates and water tolls

9. MOTION TO ADJOURN

MOVED by Trustee Leggett

SECONDED by Trustee Koch

CARRIED

The meeting adjourned at 9:10 PM

The above minutes were approved on _____.

Chair of the Trustees

Officer

DEEP BAY IMPROVEMENT DISTRICT

2024 ANNUAL REPORT

Presented at the
Annual General Meeting
May 15, 2025

Table of Contents

1	Message from the Chair.....	2
2	About the District.....	3
3	Administration.....	4
4	Waterworks.....	10
5	Fire Protection.....	11

Appendix A 2024/2025 Approved Budgets

Appendix B 2024 Auditor’s Report and Audited Financials

1 Message from the Chair

We are grateful to be living, operating, meeting and serving on the unceded territories of the Qualicum First Nation.

I want to start off by thanking the Board for their support. There have been challenges that the Board has had to work through, mainly relating to prioritizing the Thompson Clarke West Watermain Replacement project and the Reservoir Replacement project. This required extensive reviews of detailed engineering reports and discussions with community members to help make informed decisions. This was not an easy process.

The financial audit for 2024 was completed on schedule by Auditor MNP. Capital and operating budgets for 2025 for Water Operations and the Fire Department were approved on schedule by the Board.

Administrator staffing has been a significant issue for the past two years as there have been four different administrators. The Board has taken several steps to create a more supportive environment for staff. I would also like to acknowledge and thank Janine Sibley for again stepping in as Acting Administrator and doing a great job.

A big thank you to Fire Chief Lenz and our other volunteer fire department members. Your commitment to attending training sessions, first responder calls, fire-related calls and community events is greatly appreciated.

Another big thank you to the Deep Bay Fire/Rescue Society. The society has donated over \$232,000 for fire department budgeted items.

In closing, and on behalf of the Board, I want to thank the ratepayers for having the confidence to elect us as Trustees, to serve the Deep Bay community.

2 About the District

Deep Bay Improvement District Board of Trustees (2024):

Claire Hilscher (Jan to May)
Diane Koch
Suzanne LaRoy
Colin Thompson

Craig Kerstens
Christo Kuun
Bob Leggett (Jan to Nov)
Alissa Woodward (Nov to Dec)

Diane Koch and Colin Thompson were elected in 2022, and their term expires in 2025. Craig Kerstens, Christo Kuun and Suzanne LaRoy were elected in 2023, and their term expires in 2026. Alissa Woodward was elected in 2024, and her term expires in 2027.

Suzanne LaRoy served as Chair from September 2023 to November 2024. Colin Thompson is currently serving as Chair, as elected by the board of trustees.

Monthly board meetings are held on the 3rd Tuesday of each month at the Deep Bay Offices at 7:00 pm (unless otherwise noted). Public are welcome to attend. For upcoming dates, please check at the office or visit the website at: www.dbid.ca

In addition to the monthly board meetings, there are standing and select committees that meet throughout the year on an as-needed basis. Committees provide advice and recommendations to the board of trustees – it is up to the board to take action or make a decision. Standing committees are established for matters which are ongoing while select committees are established to consider or inquire into a specific matter.

Standing committees:

- Bylaws Committee,
- Facilities Committee,
- Finance/Human Resources Committee,
- Fire Protection Committee,
- Operations & Maintenance, and
- Planning Committee

Select committee:

- Thompson Clarke Waterline Committee.

The DBID, as a local government, applied for and obtained “qualified donee” status from Canada Revenue Agency in 2014. As a qualified donee, DBID is eligible to receive donations or gifts from registered charities or the general public and to issue official receipts for donation/gifts received. If you wish to donate for some specific item, please contact the office or fire department for suggestions as to what may be needed.

History

The Deep Bay Improvement District was incorporated in 1972 (originally as the Deep Bay Waterworks District). The object of the district at incorporation, as per the letters patent, was for the “acquisition, maintenance, and operation of works for waterworks purpose and all matters incidental thereto”.

In 1975 the objects were amended to include “the provision of fire protection, the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto”. In 1982, Bylaw No. 58 was passed, establishing the Deep Bay Volunteer Fire Department.

DBID currently has 647 parcels of land and 630 water connections. There were no Capital Expenditure Charges collected for new lots/connections in 2024 and there were no new water connection applications.

3 Administration

The Administrator is responsible for the overall administration of the District. The Administrator acts as both the Corporate Officer and Financial Officer as established by Bylaw No. 166 “Officer Position Establishment Bylaw”.

In 2024, DBID had two Administrators. Janine Sibley was Acting Administrator from January to June and November to December. Sundance Topham was Administrator from July to November. The turnover with the Administrator position has been problematic for DBID.

Corporate administration includes the following:

- preparing accurate meeting minutes of the board of trustees and its committees and ensuring the safe keeping of minutes, bylaws, and other improvement district records;
- providing access to all improvement district records as required by law or authorized by the board of trustees;
- signing and certifying copies of bylaws and other documents as required or requested;
- accepting, on behalf of the improvement district or the board of trustees, notices and documents given or provided to the improvement district or the board of trustees; and
- keeping the improvement district seal and having it affixed to documents as required.

Financial administration includes the following:

- levying taxes, water tolls and other charges;
- receiving all monies paid to the improvement district;
- keeping all funds and securities of the improvement district;
- expending and disbursing money in the manner authorized by the board of trustees;
- investing funds in investments under section 745(4) of the *Local Government Act*;
- preparing, maintaining and keeping safe the accurate records and full accounts of the improvement district’s financial affairs;
- compiling and supplying information on the financial affairs of the improvement district required by the Inspector of Municipalities; and
- reviewing and preparing annual budgets with Finance Committee and fulfilling financial year end auditor’s requirements.

3.1 Finance + Human Resources Committee

The Finance and Human Resources Committee met on September 25, 2024, to review draft budgets for the water and fire departments. These adjusted budgets were presented and approved by the Board at the October 15, 2024, regular meeting. The water tolls and taxation bylaws for the 2025 fiscal year were also adopted at the October 15, 2024 regular board meeting.

These budget documents are included in Appendix “A” later in this agenda package. The operating budgets for Water Operations and the Fire Department show 2023 and 2024 actual year-end results for all operating revenues and expenditures. The reports also include the operating budget amounts for 2024 and 2025. In addition to these operating reports, detailed twenty-year capital budgets for both Water Operations and the Fire Department are attached.

Further financial details are also shown on the attached 2024 Audited Financial Statements in Appendix “B”.

The Finance + HR Committee establishes the parcel tax rates for each of the assessment categories and allocation among all property owners. Water toll rates are also established by the Committee. This information then goes to the Board for approval by way of passing bylaws.

Parcel tax is normally used for upgrading, replacement or renewal of existing waterworks infrastructure. As pipes, pumps etc. are replaced, the DBID endeavors to meet current design standards including providing sufficient fire flows. Commercial, institutional, and industrial developments are required to meet higher standards which require additional infrastructure (for example, a residential property requires a minimum 60 L/s for fire flow while the minimum for a commercial development is 150 L/s). Commercial developments also have the ability to recoup taxes as a cost of doing business and usually put higher demands on the system in general. Using these factors, the board has determined that an equitable allocation of costs would not be achieved by having all properties pay the same taxes.

Parcel tax rates for 2024 were increased and the board will continue to review the timing of projects and related costs each year. Infrastructure costs continue to increase at a rate above general inflation which will be an additional financial burden in the future.

The quarterly water tolls are used to cover the waterworks annual operating costs. Rates are the same for all users, with higher water users, regardless of classification, paying more based on the tiered rates. Rates increased for January 2025 to cover increases in operating expenses.

Quarterly Water Tolls	2024 Rates	Effective Jan. 2025
Base Rate	\$64.35	\$72.07
1 – 50 cubic meters	\$.58 each	\$.65 each
51 – 100 cubic meters	\$.72 each	\$.81 each
>100 cubic meters	\$1.19 each	\$1.33 each

Fire Protection taxes are determined using the same assessment definitions as Parcel tax. Considerations for Fire Protection tax include zoning/land use as well as factors unique to firefighting such as risk, equipment and training needs. For example, the marinas are arguably the highest risk properties in the district and require specialized equipment and unique training requirements. Accordingly, the two marinas pay the highest Fire Protection taxes.

Fire protection taxes were increased for 2025 to cover increased operating costs for the increases in general operating expenses. This tax covers all expenses for the fire department including operating costs and all capital equipment including vehicle purchases.

Year	Fire Protection Tax (residential rate)	Operating Budget	Capital Fund contribution (from total Fire Tax)	Building Renewal Tax (residential rate)
2021	\$276	\$140,347	\$75,000	\$50
2022	\$317	\$150,722	\$75,000	\$50
2023	\$336	\$150,568	\$91,250	\$0
2024	\$351	\$189,667	\$91,250	\$0
2025	\$411	\$269,983	\$66,250	\$0

Deep Bay Improvement District is an employer, and also a purchaser of contracted labour. The DBID is also responsible for the Deep Bay Volunteer Fire Department (even though all members are volunteers). In any such organization it is necessary to have basic HR documents and processes in order. These include, but are not limited to, ensuring WorkSafe BC compliance, definition of a reporting structure, current job descriptions, processes for salary/remuneration review, and procedures for evaluation of the performance of employees and/or contractors.

The DBID Certified Water System Operator is a contract position and the DBID is pleased to have Corewater Management Ltd in place until at least November 2029. The Administrator, Administrative Assistant, and the Meter Reader are employee

positions paid on an hourly basis. Reviews are conducted annually for all employees and at that time pay rates are reviewed in coordination with the annual budget process.

3.2 Bylaws Committee

Some bylaws must be sent to the Ministry of Municipal Affairs for registration prior to coming into effect while others are effective immediately upon passing by the board. Bylaws regarding Agreement, Assessment, CEC Disbursement, Connection Charge, Renewal Reserve Establishment and Disbursement and Tolls are exempt from registration and in effect immediately upon passing by the Board of Trustees. Copies of all bylaws are sent to the ministry for filing.

The following bylaws were passed by the Deep Bay Improvement District in 2024:

Bylaw No. 257 – Taxation 2024. A bylaw to set the parcel taxes for 2024 for water \$403 and Fire Protection \$351.

Bylaw No. 258 – Water Tolls 2024. A bylaw to set the water tolls for 2024 with the minimum charge of \$64.35 per quarter of the year.

Bylaw No. 259 – Capital Works Renewal Reserve – 2024 Disbursement of \$88,700 for Thompson Clarke West Engineering Expenses.

Bylaw No. 260 – Capital Works Renewal Reserve – 2024 Disbursement of \$29,390 for Water System SCADA Upgrades.

Bylaw No. 261 – Capital Works Renewal Reserve – 2024 Disbursement of \$10,000 for Reservoir Upgrades.

Bylaw No. 262 – Fire Regulation Amendment - 2024. A bylaw that requires a permit for all open fires.

Bylaw No. 263 – Meeting Procedures Amendment - 2024. This bylaw adjusted the requirements for Board members participating electronically in Board meetings. It also added the requirement to record Board Meetings by audio or audio and video.

Bylaw No. 264 – Capital Works Renewal Reserve – 2024 Disbursement of \$548,598 for Thompson Clarke West Construction Works.

Bylaw No. 265 – Taxation 2025. A bylaw to set the parcel taxes for 2024 for water \$423 and Fire Protection \$411.

Bylaw No. 266 – Water Tolls 2025. A bylaw to set the water tolls for 2024 with the minimum charge of \$72.07 per quarter of the year.

Bylaw No. 267 – Miscellaneous Charges - 2024. A bylaw to set miscellaneous rates for items such as property searches, locating records, photocopies, and other miscellaneous tasks.

Copies of bylaws are posted on the website and are available for viewing at the office.

3.3 *Planning Committee*

The Planning Committee consists of all board members and is similar to the “Committee of the Whole” of municipalities and regional districts. Typically, the Planning Committee will meet to discuss “big picture” items that do not fall under other committees and items that require more discussion than is suitable for a regular board meeting. Recommendations from the Planning Committee still need to go to a board meeting for approval.

In 2024, the committee reviewed and made recommendations regarding the budget including capital replacement plans for Water and Fire Department assets.

3.4 *Facilities Committee*

The Facilities Committee deals with operational and capital issues to maintain facilities and grounds for the Improvement District buildings. This mainly deals with the Fire Hall and office buildings. There were a number of items that were dealt with during the year and other items are on-going. A handy person(s) is expected to be utilized to remedy these issues.

4 Waterworks

Water supply for the DBID system is provided by seven drilled wells. These wells draw water from the unconfined Quadra Sands Aquifer and pump directly into the water distribution system. The DBID distribution system serves an area of approximately 5 square kilometers. Water storage for the DBID system is provided by an above ground concrete reservoir that provides 545 cubic meters (120,000 Imperial Gallons) of storage.

Environmental Operators Certification Program (EOCP) determines how waterworks systems are classified. The EOCP has updated its facility classification models for larger systems (serving more than 500 people) and facility classifications now expire on a 5-year cycle ending in 2026, and must be updated upon expiry, or following a major process change or upgrade. DBID was reclassified to a Class II Water Distribution System. This reclassification meant that our Water System Operator now requires certification from a Level I to a Level II Water System Distribution Operator.

DBID operates as a “water supply system” under a license issued by the Vancouver Island Health Authority (VIHA). Water samples are sent weekly to VIHA for required bacteriological testing (E. Coli and Total Coliform). VIHA posts the results of the monthly water samples at: <http://www.healthspace.ca/viha>.

In addition to the required testing, DBID typically sends samples to an independent laboratory for additional chemical analysis each year. Results from additional testing are posted on the DBID website and are available for viewing at the office.

The *Drinking Water Protection Act and Regulation* require water system operators to publish yearly information regarding the system. The DBID Annual Water System Reports are available from the office and on the website. Additionally, VIHA conducts inspections on a routine basis performed by the area’s Environmental Health Officer.

The DBID Annual Water System Report contains detailed information, with graphs, about the following:

1. Groundwater Well Capacity Information
2. Observation Well 310 Bowser 10 Year Analysis of Water Well Depth from Ground Level
3. Well Water Pumping Statistics for the Past Five Years
4. Quarterly Water Consumption for the Past Five Years

The water report also includes information on 2024 completed water studies and projects. Water sampling test results are also included with the Annual Water Report. This report is posted on the DBID website and is available for viewing at the office.

4.1 Operations & Maintenance Committee

In 2024 the Operations & Maintenance Committee dealt with requirements for the water operator position a new water operator, reservoir upgrades and water testing.

5 Fire Protection

The Deep Bay Volunteer Fire Department (DBVFD) services are provided entirely by volunteers. The DBVFD provides fire suppression and prevention, First Responder services and public education to the DBID area as well as vehicle extrication services, for Emergency Management BC, for the area between Kinkadee Creek and Tsable River.

DBVFD had a roster of 22 members of which 10 members are certified First Responders. The target for optimal range is 30 members.

Elected officers for the fire department are as follows:

- Fire Chief George Lenz
- Deputy Chief Ed Pater
- Assistant Chief Ron LaRoy
- Administrator Margaret Furnell

Appointed positions:

- Don Coghill Captain
- Barry Foster Lieutenant
- Bill Emery Lieutenant

The new fire hall was opened in 2022 and continues to serve the department very well. It is a facility the community can be very proud of, as are the members of the fire department. This fire hall allows practice operations to spread out a little more on training nights. This gives the trainers the opportunity to have a few different activities going on at the same time without overlapping areas.

Fire Department practices are held Monday evenings and people interested in volunteering are welcome to attend or you can call 250-757-2030 for more information.

DBVFD has fire department mutual aid agreements and a recently agreed on automatic response agreement as follows:

- Mutual aid with the Comox Valley Regional District (CVRD) (representing Union Bay and Fanny Bay fire departments), Ships Point Improvement District.
- Mutual aid with the Regional District of Nanaimo (RDN) (representing Bow Horne Bay, Dashwood, Coombs, Nanoose, and Errington Fire Departments), District of Lantzville, City of Parksville, and the Town of Qualicum Beach.
- Automatic Response with the RDN bringing Bow Horne Bay to our area on confirmed structural fire and us to parts of their area for the same.

Open burning on property has been a significant concern for Deep Bay residents. Changes were made to the Fire Regulation Bylaw that now require year-round burning permits for backyard fires. Any machine piles require permits from the Province. Please check the venting index if you are planning to have a fire. The venting index is posted on the Deep Bay Improvement District website as the venting index must be “Good” to proceed with burning. The burning regulations include the following:

- Campfires (no larger than .5 m in height and .5 m. width and used for recreational purposes) do not require a permit and are allowed providing that there are no restrictions to open burning.
- Fire permits are required for all Category 2 fires. Category 2 fires include burn barrels and are less than three meters in diameter and two meters in height.
- No material other than *low moisture content garden refuse* may be burned at any time.
- No open burning is permitted unless the venting index is “GOOD”. Please refer to the DBID website for latest ventilation index forecast or check the Interactive Ventilation Index for BC – Central Vancouver Island to confirm if burning is permitted. Venting index information is also available at: BC Air Quality or call 1-888-281-2992.
- Category 3 fires (greater than three meters in diameter and two meters in height) also always require a permit.
- Permits are available from fire department members – please call 250.757.2030. Also please watch the hazard rating signs at the top of Jamieson and Gainsberg Roads. During times of HIGH and EXTREME hazard, no permits will be issued. NO OPENING BURNING means no burning of any kind including campfires.
- See Fire Regulation Bylaw No. 262 for full details regarding regulations and restrictions. This Bylaw is on the DBID website or is available for viewing at the DBID office.

Current apparatus for the department includes:

Engine 8-1

- **1998 Freightliner FL80** – Pumper; crew capacity: 6
- Truck 8-1 was scheduled to be replaced in 2018

Fire Underwriters Survey extended the certification of this truck as a first line duty truck for an additional 5 years to 2023. With completion of the new fire hall, A new engine was ordered through Fort Gary Fire Trucks and arrived in early 2024 and is known as engine 8-5.

Rescue 8-2

- **2007 Ford F-550 XL 4 x 4** – Rapid Intervention (foam fire suppression); Rescue; First Responder; crew capacity: 5
- Truck 8-2 was purchased in 2007 and financed through a capital advance from the Ministry of Small Business and Revenue. This truck was fully paid for in 2022 and replacement is currently scheduled for 2026.

Command/FR 8-3

- **2007 Dodge Ram 1500 Crew Cab Pickup** –Command vehicle, First Responder and Crew Transport; crew capacity: 4
- Truck 8-3 was purchased with capital reserve funds in 2013 and should be replaced in 2027 or sooner if funding permits.

Engine 8-5

- **2024 Freightliner M2** – Pumper; crew capacity :5
- Truck 8-5 has many features that 8-1 does not have making it a more versatile piece of equipment to serve the community. This truck was also purchased using capital reserve funds. In accordance with the fire underwriters, it should be budgeted for replacement in 2044.

DBID has also acquired a Sprinkler protection unit (mostly funded with grant money) which would allow us to set up sprinklers on some houses in the community in the event of an approaching forest fire.

5.1 Fire Protection Committee

Fire Department members attended a total of 106 calls in 2024, 119 calls in 2023 and 117 in 2022. A breakdown of these calls follows:

	2024	2023	2022
Structural Fires	6	1	2
Other Fire Calls	6	11	10
Motor Vehicle Incidents	28	45	48
First Responder Calls	58	50	46
Miscellaneous Calls	<u>8</u>	<u>12</u>	<u>11</u>
Total for the Year	106	119	117

A huge thank-you goes out to all of our volunteers for the countless hours put in for training, practices and responding to emergency calls. Additionally, fire department members are a significant part of the fund-raising events put on by the by the Deep Bay Fire/Rescue Society.

Additionally, DBID would like to acknowledge the sacrifices that our volunteers' families make to allow members to respond to calls at all hours. We would truly be lost without community volunteers.

Appendix A 2024/2025 Approved Budgets

Attached is the approved 2025 budgets for both Waterworks and Fire Protection, and 2024 budgets are included for comparison. In addition, 2024 and 2023 actual expenditure and revenue results are shown of the reports.

For further details on 2024 and 2023 expenditures, please refer to the Audited financial statement documents (Appendix B).

Appendix B Audited Financial Statements (Attached)

The MNP Auditors Report and the audited financial statements show the final year-end financial result for the Deep Bay Improvement District's financial position as at December 31, 2024. There are several supporting schedules and notes that provide further financial details for 2023 and 2024 financial information.

Waterworks

2025 BUDGET Final

	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes
REVENUE					
Water Base Rate	125,136	153,955	162,676	182,198	12% increase
Water Consumption	95,725	82,822	104,913	106,400	12% increase - Based on volume 2019-2023
Penalties / Interest	5,528	5,383	5,110	5,110	
Shared Ins./Building/Audit	44,771	50,029	50,029	63,843	Includes fire dept. audit costs
Shared office staff	9,271	9,721	9,792	41,750	Increased to 25% + Includes Benefits
Applications / Connections	1,969	0	1,000	1,000	
Other Income	550	2,590	500	500	
Interest Earned	8,791	4,708	5,000	5,000	
TOTAL WATER INCOME	<u>291,742</u>	<u>309,208</u>	<u>339,020</u>	<u>405,801</u>	Revenue up \$41K
EXPENSE - ADMIN					
Advertising	0	980	150	1,300	
Bank Charges	142	367	300	300	
Hydro Bldg / Pump #1 - SC	15,094	11,560	16,500	16,500	
Audit - SC	17,875	25,269	13,000	17,500	Total shown. FD revenue as shared cost.
Insurance - SC	34,378	38,043	37,500	40,000	Estimate increase for updated contents
Trustee Honorarium - SC	6,200	5,720	6,200	6,200	
Licenses/Water Tests	450	450	3,750	3,750	
Office Supplies - SC	1,463	4,321	2,100	2,100	
Office Equip./ Service Contracts	5,555	6,763	5,300	7,500	Increased IT service costs
Postage - SC	3,681	4,693	4,500	4,500	
Internet Charges - SC	1,541	1,652	1,540	1,540	
Telephone	565	809	550	550	
Professional Fees	64,162	23,973	35,000	17,500	Legal, Engineering (flow test)
Wages - SC	94,069	118,322	64,000	125,000	Administrator + Admin Assistant + Casual
Benefits + Employee Costs - SC	14,852	17,154	25,500	39,205	CPP + EI + Pension + WorkSafe + In Lieu
Total Admin.	<u>260,027</u>	<u>260,077</u>	<u>215,890</u>	<u>283,445</u>	Admin expenses up \$67.5K

Waterworks

2025 BUDGET Final

	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes
EXPENSE - OPS & MAINT					
Hydro Pump #2	436	569	640	640	
Hydro pump #3	520	591	450	466	
Hydro pump #4	370	180	1,000	1,000	
Hydro pump #5	1,122	595	2,500	2,500	
Hydro pump #6	3,176	2,707	2,500	2,500	
Hydro pump #8	4,078	3,310	3,500	3,500	
Generator - fuel/repairs/maintenance	4,225	4,016	2,250	2,250	
Maintenance - Buildings - SC	8,703	12,295	10,000	16,000	Increased building maintenance costs
Maintenance - Water Contractor	40,671	42,987	41,290	54,000	Increased Water Operator Costs
Call outs/Emergencies	5,145	3,437	3,000	3,000	
Machine Rental	200	6,829	3,000	3,000	
Casual labour	2,260	7,640	3,000	4,000	Increased to reflect a typical year
Wages - Meter Reader	1,695	1,779	3,000	3,000	
Maintenance Material/Equipment	6,401	5,868	5,000	6,000	
Major Repairs & Maintenance	208	10,143	10,000	17,000	Increased to include hydrant flow tests
Mileage	636	3,613	1,000	2,500	
Seminars / Training	0	0	1,000	1,000	
Total Ops & Maint	<u>79,847</u>	<u>106,558</u>	<u>93,130</u>	<u>122,356</u>	Ops + Maintenance expenses up \$29K
TOTAL OP. EXPENSES	<u>339,874</u>	<u>366,635</u>	<u>309,020</u>	<u>405,801</u>	
Contingency Fund	-920	0	30,000	0	
Renewal Reserve Contribution	0				
Contribution to Capital	0			0	
TOTAL EXPENSES	<u>338,954</u>	<u>366,635</u>	<u>339,020</u>	<u>405,801</u>	
NET INCOME	-47,212	-57,427	0	0	

2025 Water Department

DBID Waterworks Capital Replacement Schedule

May 1, 2025

Item Description	Item Number	Pipe	Cost/m etre	Approx Lgth (m)	Year Aquired	Estimated Cost	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2044</u>
Accumulated Reserve Total Beginning of the Year							1,162,921	789,797	1,070,829	1,117,912	1,398,944	1,483,342	629,568	-9,706,330
Misc Improvements to Well & Reservoir						205,000						262,417	0	0
Longview Main Replacement - complete 2011						299,916						0	0	0
Longview/Seaview Drive - complete 2019						579,911						0	0	0
Shoreline Main Replacement						780,000						0	0	1,278,121
Reservoir Replacement						1,225,000						0	1,774,165	0
Reservoir Remediation						250,000	250,000					0	371,126	0
Crome Point/Burne Road Replacement (17% CEC project)						369,350						472,799	0	0
Deep Bay Watermain Replacement						1,177,000						0	1,582,934	0
Thompson Clarke Fire Hydrant-2019												0	0	0
Faye Road Fire Hydrants (2)-2019												0	0	0
Western Trunk Main (17% CEC project)						966,950						0	0	0
Dedicated Reservoir Feed Line (17% CEC project)						322,870						0	0	529,060
SCADA Computer hardware/software upgrade						40,000						51,203	0	65,545
Office computers + IT Upgrades + Streaming + Office Equipment						19,000	19,962					22,585	25,553	28,911
Financial Software						30,000	31,519					0	0	0
Thompson Clarke Dr. West Watermain Project-2020						40,000						0	0	0
New Generator for Well 6 backup						35,000	50,000					0	0	57,352
Well 1 GARP Assessment						7,160						0	0	0
Heat Pump						6,577						0	0	0
Other ?						3,475						0	0	0
Thompson Clarke Dr West Watermain remediation/replacement						687,000	90,000					0	0	0
Total Water Improvements				-		7,044,209	441,481	0	0	0	0	809,005	3,753,779	1,958,988
				Parcels	Ann. Incr.	Annual Add'l								
Parcel Tax revenue				640	50	32,000	281,032	281,032	281,032	281,032	281,032	1,405,160	1,405,160	1,405,160
Actual Interest Earned							10,000							
Total Accumulated After Spending							1,012,472	1,070,829	1,351,861	1,398,944	1,679,976	2,079,497	-1,719,051	-10,260,158
Well #1	W-003					1973	50,000					90,436	0	0
Pump #1	W-004					2005	25,000	37,113				0	0	0
Well #2	W-005					1973	50,000					90,436	0	0
Pump #2	W-006					1991	25,000	37,113				0	0	0
Well #3	W-007					1969	120,000				196,634	0	0	0
Pump #3	W-008					1991	25,000	37,113				0	0	0
Well #4 Casing & Housing	W-009					1977	120,000					0	239,579	0
Pump #4	W-010					2015	25,000					0	47,507	0
Well #5 Casing & Housing	W-011					1985	120,000					0	0	0
Pump #5	W-012					2004	25,000	37,113				0	0	0
Well # 6 Casing & Housing	W-013					1990	120,000					0	0	0
Pump #6	W-014					1990	25,000	37,113				0	0	0
Well #7 Casing	W-015					1996	50,000					0	0	0
Well #8 Casing & Housing	W-017					1997	120,000					0	0	0
Pump #8	W-018					1997	25,000	37,113				0	0	0
Meters	W-002					2005	150,000					0	0	338,828
Main to reservoir	300	PVC	645	850		1975	548,250					0	0	0
Well #5 to reservoir main	150	PVC	525	450		1985	236,250					0	0	0
Well #8 to reservoir main	300	PVC	645	100		1997	64,500					0	0	0
Well #8 to reservoir main	250	PVC	625	50		1997	31,250					0	0	0
Well 2 to Hembrough	150	AC	525	475		1973	249,375					451,051	0	0

2025 Water Department

DBID Waterworks Capital Replacement Schedule

May 1, 2025

Item Description	Item Number	Pipe	Cost/m etre	Approx Lgth (m)	Year Aquired	Estimated Cost	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2044</u>
Gainsberg Road	250	AC	625	300	1975	187,500						0	356,305	0
Gainsberg Road	150	AC	525	1600	1975	840,000						0	1,596,246	0
Longview/Shoreline project 2011	200	PVC	605	610	2011	291,000						0	0	0
Thompson Clarke West	250	AC	625	900	1975	562,500						0	1,068,915	0
Melvin Cres	100	AC	525	100	1975	52,500						0	99,765	0
Deep Bay Drive/Burne Road	100	AC	525	350	1970	183,750						308,623	0	0
Myhres/Pearl	150	PVC	525	275	1975	144,375						0	0	0
Hembrough	150	AC	525	425	1973	223,125						403,572	0	0
Mountainview Road	200	AC	605	75	1973	45,375						82,071	0	0
Mountainview Road	150	AC	525	25	1973	13,125						23,740	0	0
Mountainview Road	50	PVC	525	50	1973	26,250						0	0	0
Sabina	150	PVC	525	225	1980	118,125						0	0	0
Lighthouse Landing Estates	200	PVC	605	370	2007	223,850						0	0	0
Lighthouse Landing Estates	100	PVC	525	60	2007	31,500						0	0	0
Jamieson Road	150	PVC	525	275	1977	144,375						0	0	0
Jamieson Road	200	AC	605	300	1977	181,500						0	362,364	0
Jamieson Road	150	AC	525	250	1977	131,250						0	262,040	0
Jamieson Road	100	AC	525	75	1977	39,375						0	78,612	0
Jamieson Loop	200	PVC	605	200	2006	121,000						0	0	0
Bald Eagle/Blue Heron/Ocean Trai	200	AC	605	1000	1982	605,000						0	0	1,366,605
Ocean Trail/Bald Eagle	150	AC	525	800	1982	420,000						0	0	948,717
Ocean Trail/Bald Eagle	100	AC	525	100	1982	52,500						0	0	118,590
Thompson Clarke East	200	AC	605	150	1977	90,750						0	181,182	0
Bucaneer Beach subdivision	150	AC	525	3400	1977	1,785,000						0	3,563,744	0
Bucaneer Beach-Privateer	100	AC	525	125	1977	65,625						0	131,020	0
Maple Guard Extension	150	PVC	525	125	2007	65,625						0	0	0
Bowser School	150	PVC	525	200	1985	105,000						0	0	0
Faye Rd/Jamieson	150	PVC	525	1000	1994	525,000						0	0	0
						9,479,600	222,676	0	233,949	0	196,634	1,449,929	7,987,279	2,772,739
Accumulated Reserve Total End of the Year							789,797	1,070,829	1,117,912	1,398,944	1,483,342	629,568	-9,706,330	-13,032,897

Fire Protection

	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes
REVENUE					
Fire Protection Levies	223,234	235,999	235,999	276,325	\$40,326 increase (\$411-2025) (\$351-2024) (\$336-2023)
Emergency Management BC	20,104	10,562	18,408	18,408	52 calls @ \$354
Interest Earned - Operations	7,244	9,543	1,500	1,500	
Fire permits	80	0	0	0	Added to remuneration total
Donations	28,935	29,150	25,000	0	Equipment Donation - Needs to Be Confirmed
Grants	13,526	28,526		40,000	UBCN CEPF grant applied for
Transfer from Equipment Fund					
TOTAL REVENUE	293,123	313,780	280,907	336,233	Revenue up \$55K - 2024 grant income not shown. Donations TBD
EXPENSES					
Administration expenses					
Associations	564	1,563	420	475	FCABC/VFFABC
Audit	7,900	463	7,500		Moved to shared expenses for 2025
Mileage	286	1,302	1,000	1,000	
Hall Supplies	2,402	3,596	3,000	3,000	Hall supplies (kitchen/food)
Postage/Freight	17	49	50	50	
Remuneration	26,887	27,319	28,000	32,000	last increase 2020, suggest COLA going forward
Insurance AD & D	2,007	2,293	2,400	2,400	
Service Awards & Clothing	2,289	469	2,000	2,000	
Telephone	1,044	1,227	520	606	
Training/Seminars	9,326	9,866	20,000	20,000	incl. Fire Pro service contract and optional pay
Cars - JAWs Training	1,253	566	2,000	2,000	\$250/car
WorkSafe BC	552	0	270	600	Increased as per 2024 actuals
Health & Safety	1,446	2,093	1,500	2,500	Hep B(\$200)/FIT test(\$50/)Hearing(\$25/)
TOTAL ADMIN.	55,972	50,805	68,660	66,631	Decrease of \$2,115
Pumper Truck 8-1					
#1 Truck Insurance	951	981	1,000	1,000	
#1 Truck Repairs	1,260	6,229	4,000	4,000	includes CVI
Total	2,211	7,210	5,000	5,000	

Fire Protection

2025 Budget Final

	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes
Fire & Rescue Truck 8-2					
#2 Truck Insurance	1,009	1,017	1,100	1,100	
#2 Truck Repairs	621	705	1,500	1,500	
Total	1,630	1,722	2,600	2,600	
Rescue Truck 8-3					
#3 Truck Insurance	615	605	660	660	
#3 Truck Repair	1,467	94	1,500	1,500	
Total	2,082	699	2,160	2,160	
Engine 8-5 - new engine del 2024					
#5 Truck Insurance	0	2,265	1,300	1,300	
#5 Truck Repair	0	106	4,000	4,000	Includes CVI
Total	0	2,371	5,300	5,300	
COMMUNICATIONS					
Comm. Licence	1,083	1,111	2,000	2,000	Radio/lam App, tablet data plans
Comm. Repairs & Maintenance	520	731	1,000	1,000	
Comm. Equipment	4,062	5,626	14,000	10,000	
TOTAL COMMUNICATIONS	5,665	7,468	17,000	13,000	
OPERATIONS & MAINTENANCE					
Fuel	2,065	2,307	3,000	3,000	
Building Repairs & Main.	1,675	3,534	3,000	0	Moved to shared expenses
Medical Supplies	2,272	3,827	2,000	4,000	Scope expansion requires new equipment and renewables
Supplies & Equipment	12,699	12,827	15,000	15,000	
Life Jacket Maintenance (Air)	0	0	200	200	
UBCM Grant Training + Equipment	2,069	1,945		40,000	Offsetting total for UBCM Grant Application
Jaws of Life Service/Repair	895	0	1,500	1,500	Annual servicing
Compressor Repair / Filter Air Chec	0	1,521	1,500	2,000	
Air Pack Servicing/Hydro Testing	1,070	127	2,000	3,000	More hydro tests needed, and replace expired tanks
Footwear	243	1,651	794	1,000	station boots @ \$250

Fire Protection

2025 Budget Final

	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Notes
Shared Ins/Building/Audit Expenses	44,771	50,029	50,029	63,843	shared costs as per the water operating budget
Shared Office Staff Expenses	9,271	9,721	9,914	41,750	Benefits and increase in percentage from 15 to 25 %
TOTAL OPS & MAINTENANCE	77,029	87,490	88,937	175,293	
TOTAL OPERATING EXPENSES	144,590	157,765	189,657	269,983	\$80,320 increase
OTHER EXPENSES					
Capital Asset Additions	24,706	58,915			
Renewal Purchases	12,150				
Internally Restricted Funds-12 year	91,250	91,250	91,250	66,250	Reduced pending confirmation of \$25,000 donation
Net Debt Reduction		-75,826			
Contingency	-1,802	-659			
TOTAL	126,304	73,680	91,250	66,250	
TOTAL EXPENSE	270,894	231,445	280,907	336,233	
NET INCOME	22,229	82,335	0	0	

Item Description	Cost per	Quantity	Year Aquired	Estimated Cost	Useful Life in Years	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044
Accumulated Reserve Total Beginning of the Year				Inflation Rate	2.0%	294,101	157,844	249,094	310,387	51,577	119,516	168,693	327,815
Turn out Gear		4 sets		10,000	10					14,859			
Turn out Gear		4 sets		10,000	10						15,157	0	18,476
Turn out Gear		4 sets		10,000	10						15,460	0	18,845
Turn out Gear		4 sets		10,000	10						15,769	0	19,222
Turn out Gear		4 sets		10,000	10						16,084	0	19,607
Turn out Gear		4 sets		10,000	10	10,000					16,406	0	19,999
Hoses				1,400	10	4,000					2,252	0	2,745
Air Tanks		1	2010		15						0	0	0
Air Tanks		1	2011		15						0	0	0
Air Tanks	1,570	4	1997	6,280	15			8,124			0	0	10,934
Air Tanks	1,570	4	2013	6,280	15					8,452	0	0	11,375
Air Tanks	1,570	2	1999	3,140	15						0	5,152	0
Air Tanks	1,455	4	2015	5,600	15						7,688	0	0
Air Tanks	1,455	6	2001	8,730	15						12,224	0	0
Air Tanks	1,570	6	2002	9,420	15						13,454	0	0
Air Tanks (Fibreglass)	1,455	1	1997	1,455	20						0	0	0
Air Tanks	1,455	2	2002	2,910	15						4,239	0	0
Air Tanks	1,455	1	2005	1,455	15						0	0	0
Air Tanks	1,570	8	2007	12,560	15						0	19,806	0
Air Tanks	1,570	4	2020	6,500	15						0	9,852	0
SCBA masks						2,000					0	0	0
Air Packs (12 total)				7,050	1						0	61,395	67,785
Vehicles - 8-5 Pumper				520,200	20						0	0	887,922
Vehicles - 8-2 (2007)			2007	250,000	20				350,060		0	0	0
Vehicles - 8-3 (2007)			2013	23,500	20						37,798	0	0
Exterior lift (from donations)	21,000	1	2022	21,000	10						29,993	0	36,562
Storage Mezzanine - Fire Hall			2025	100,000	20	100,000					160,844	0	0
Computer		1	2013	1,386	5	2,000		1,980			2,186	2,413	2,664
Fitness equip											0	0	0
FP2 Software			2017								0	0	0
Total				\$1,048,866		\$118,000	\$0	\$10,103	\$350,060	\$23,312	\$349,554	\$116,731	\$1,116,136
Actual Interest	Parcels	Annual Increase	Annual Add'l	Maximum									
Fire Protection Tax Contribution	641	\$75	\$48,075	\$75,000		66,250	91,250	91,250	91,250	91,250	456,250	456,250	456,250
Donations						0							
Total Accumulated sub Total						\$242,351	\$249,094	\$330,240	\$51,577	\$119,516	\$226,212	\$508,211	-\$332,071

Item Description	Cost per	Quantity	Year Aquired	Estimated Cost	Useful Life in Years	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044
Miscellaneous Equipment													
Honda 3100 Generator	4,000	1	2007	4,000	20			5,713			0	0	0
Honda 3000 Generator EU	3,500	1	2007	3,500	20			4,999			0	0	0
Honda EU1000i generator lights	1,800	1	2004	1,800	21						0	0	0
Honda EU1000i generator lights	1,800	1	2007	1,800	20			2,571			0	0	0
Honda 2200 watt generator	2,500	1	2007	2,500	20			3,571			0	0	0
Jaws Tools/Cortech	40,000	1	2005	40,000	12	54,911					0	69,641	0
Spreader	8,560	1	2005	8,560	12	11,751					0	14,903	0
Airbag kit	4,000	1	2005	4,000	12	5,491					0	6,964	0
Portable jaws kit	4,000	1	2005	4,000	12						0	6,964	0
JAWS combi tool/2020 conversior	9,095	1	2020	9,095	12						14,342	0	18,189
JAWS blade and hose	5,432	1	2016	5,432	12						0	0	0
Jaws Telescopic Ram	4,000	1	2017	4,000	12						0	0	0
JAWS hose	1,700	1	2018	1,700	12						0	0	0
Compressor for airtanks	20,000	1	2000	20,000	15						0	60,000	36,952
compressor accessories	10,000	1	2000	10,000	15						0	0	18,476
portable 12 volt compressor	300	1	2006	300	10						0	502	0
CPR practice dolls (set of 3)	630	1	2008	630	12						0	1,097	0
AED trainer	1,035	1	2020	1,035	12						1,632	0	2,070
portable winch	1,500	1	2006	1,500	12						0	2,612	0
life jackets	1,200	2	2006	2,400	12	3,295					0	7,178	0
Basket Stretcher	800	1	2020	800	12						1,262	0	1,600
Stabalization bars (car kit)	2,500	1	2006	2,500	12						0	4,267	0
AED (defribulators)	2,800	2	2020	5,600	12						8,831	0	11,199
roberston clam (person carrier)	1,500	1	2006	1,500	12	2,059					0	2,612	0
Stihl Cuttoff Saw	1,350	1	2017	1,350	12						2,171	0	0
bedslide 8-3	2,086	1	2017	2,086	12						3,355	0	0
Wajax pump	1,200	2	2019	2,400	12						3,710	0	4,706
Forcible entry prop	3,000	1	2022	3,000	12						4,825	0	0
Rescue Rudy	2,045	1	2021	2,045	12						3,289	0	0
Tablets for trucks	700	3	2022	2,100	5			2,999			3,311	3,656	4,037
RIT Pack	4,180	1	2021	4,180	12	4,000					6,724	0	0
Scott cylinder for RIT pack	2,528	1	2021	2,528	12	3,000					4,067	0	0
Total Miscellaneous Equipment				156,342		84,507	0	19,853	0	0	57,520	180,396	97,228
											0	0	0
Accumulated Reserve Total End of the Year						\$157,844	\$249,094	\$310,387	\$51,577	\$119,516	\$168,693	\$327,815	-\$429,299

Deep Bay Improvement District
Consolidated Financial Statements
December 31, 2024

Deep Bay Improvement District Contents

For the year ended December 31, 2024

	Page
Independent Auditor's Report	
Consolidated Financial Statements	
Consolidated Statement of Financial Position.....	1
Consolidated Statement of Operations and Accumulated Surplus.....	2
Consolidated Statement of Change in Net Financial Assets.....	3
Consolidated Statement of Cash Flows.....	4
Notes to the Consolidated Financial Statements	5
Schedules	
Schedule 1 - Consolidated Schedule of Tangible Capital Assets.....	12
Schedule 2 - Consolidated Schedule of Changes in Accumulated Surplus.....	14
Schedule 3 - Schedule of Expenses - Water.....	16
Schedule 4 - Schedule of Expenses - Fire Protection.....	16

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

MNP LLP

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 <i>Budget</i> <i>(Note 11)</i>	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:

	<i>Method</i>	<i>Rate</i>
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

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>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
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

ANNUAL WATER SYSTEM REPORT 2024

1 Introduction

This annual report describes the Deep Bay Improvement District (DBID) water system and summarizes the water quality and production data from January 1, 2024 - December 31, 2024. This report also includes a summary of inquiries and complaints; completed and proposed maintenance activities; and the Emergency Response Plan.

The DBID operates under a permit issued by Island Health (Vancouver Island Health Authority).

2 Deep Bay Improvement District

The Deep Bay Improvement District was incorporated in 1972 (originally as the Deep Bay Waterworks District). The water source comes from 7 groundwater wells. Water supply is stored in an above ground concrete reservoir and is not treated. The DBID supplies water to 616 metered services.

2.1 Groundwater Wells

Water supply for the DBID system is provided by seven wells that are located north and south of the Island Highway for a distance of 700 meters on either side of Gainsberg Road. Water from these wells is pumped directly into the distribution system.

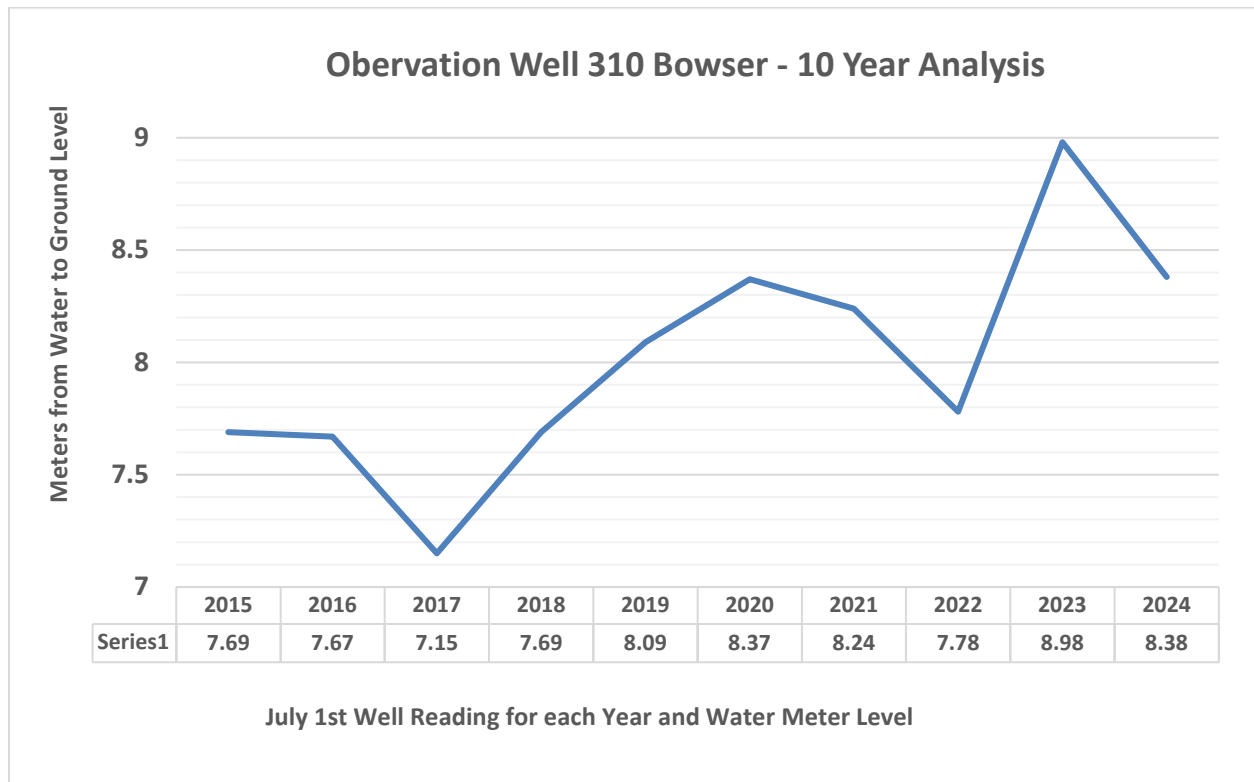
Currently Wells 4, 5, 6 & 8 are used for production supply. Wells 1, 2 & 3 are on standby for emergency use only.

DBID Well Data:

Well Name	Completion Depth	Capacity	Treated/Untreated	Year Drilled
#1	15.9 m (52 ft)	4.8 l/s (65 IGPM)	Untreated	1973
#2	11.6 m (38 ft)	3.0 l/s (40 IGPM)	Untreated	1973
#3	16.4 m (53.7 ft)	5.7 l/s (75 IGPM)	Untreated	1969
#4	19.3 m (63.5 ft)	5.3 l/s (70 IGPM)	Untreated	1977
#5	21.5 m (70.5 ft)	10.0 l/s (130 IGPM)	Untreated	1985
#6	23.2 m (76 ft)	9.0 l/s (120 IGPM)	Untreated	1990
#7	26.1 m (85.6 ft)	Not in production	Untreated	1996
#8	23 m (75.4 ft)	11.0 l/s (145 IGPM)	Untreated	1997

2.2 Observation Well 310 Bowser

This is an observation well that is monitored by the provincial government to provide data showing the distance from the ground to the water level in the well. The meter number increasing is indicative that the well water level is lower than the previous year. This also indicates that the aquifer water level is dropping. Other than 2022, over the past seven years the aquifer is declining based on a 7.15 reading in 2017 and 8.38 reading in 2024.



2.3 Reservoirs

Water storage for the DBID system is provided by an above ground concrete reservoir located on the hillside south of the Island Highway. This structure was built in 1975 and provides 545 cubic meters (120,000 Imperial Gallons) of storage. This reservoir is divided in half by a vertical wall and both sides can operate independently.

Herold Engineering completed a 2024 Water Tank Condition Assessment. This report provides a number of recommendations to maintain the Water Tank (Reservoir) and

Deep Bay continues to carry out these identified tasks. In the recommendation section of the Herold Engineering report it states:

The water tank appears to be in a serviceable condition and can be expected to provide more years of service (10 – 15+ years).

This water tank recommendation was a factor in why the Board has not proceeded with reservoir replacement.

2.4 Distribution System

The DBID water distribution system serves an area of approximately 5 square kilometers. The system has been constructed over a period of more than 45 years. The original lines were built before the District was established in 1972. Approximately 80% of the system was constructed using Asbestos Cement (AC) pipe and the remainder is Polyvinyl Chloride (PVC) pipe. The system has 58 fire hydrants.

3 Water Sampling and Testing Program

Bacteriological monitoring is carried out weekly throughout the distribution system. There are 4 sample sites, as identified by Island Health. At least two samples are taken each week, alternating between sample sites. Samples are delivered to the Parksville Health Unit where they are sent on for testing.

Full test results from bacteriological monitoring are included with this report as an attachment “Appendix A” at the back of this document. These test results are also available on the VIHA website and there is a link to the test results on the DBID website under the Water Reports tab.

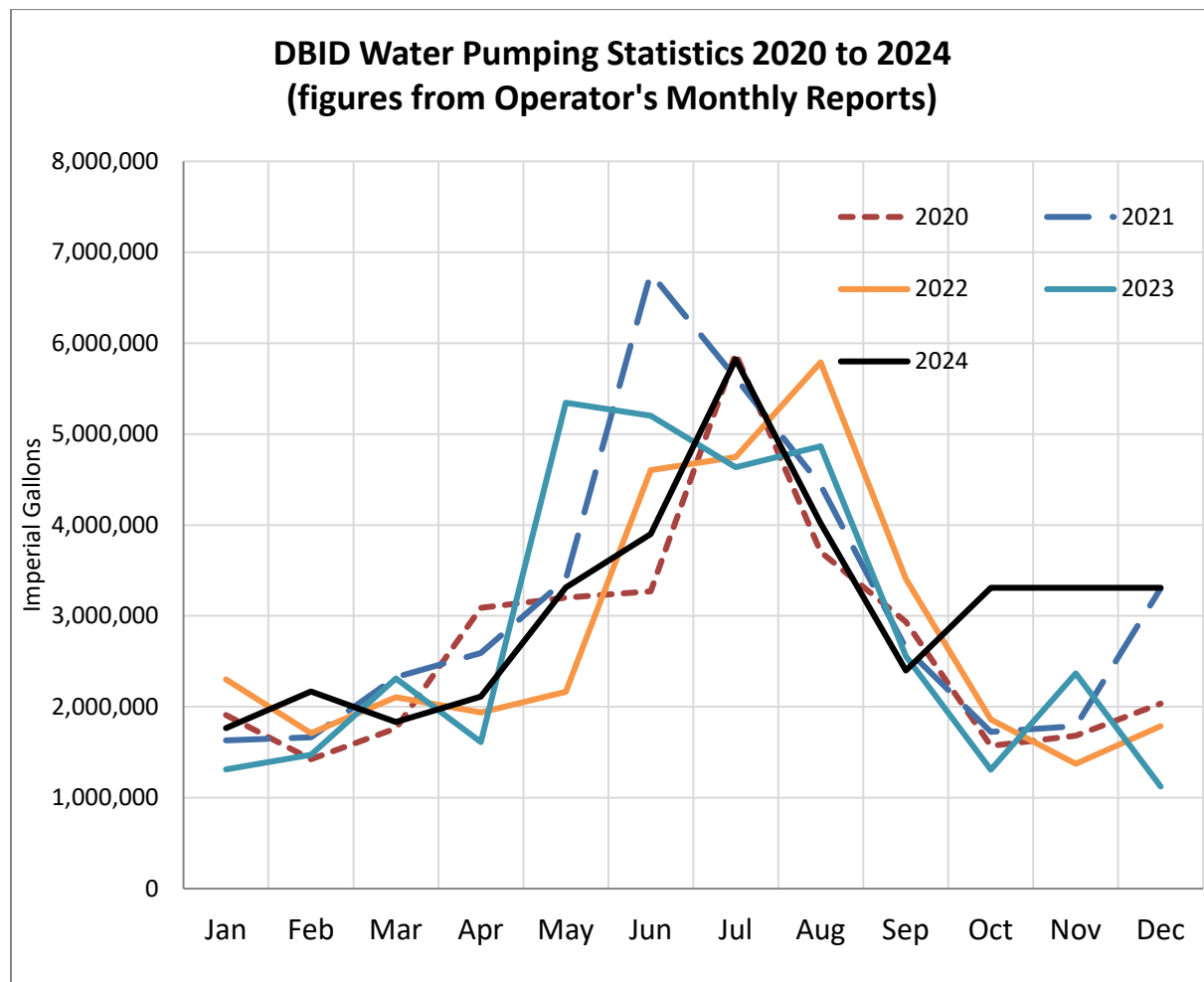
4 Water Quality Inquiries and Complaints

DBID receives water quality inquiries throughout the year. There are several detailed engineering studies available for review on the DBID website under the Technical/Operational Documents tab and the Water Reports tab.

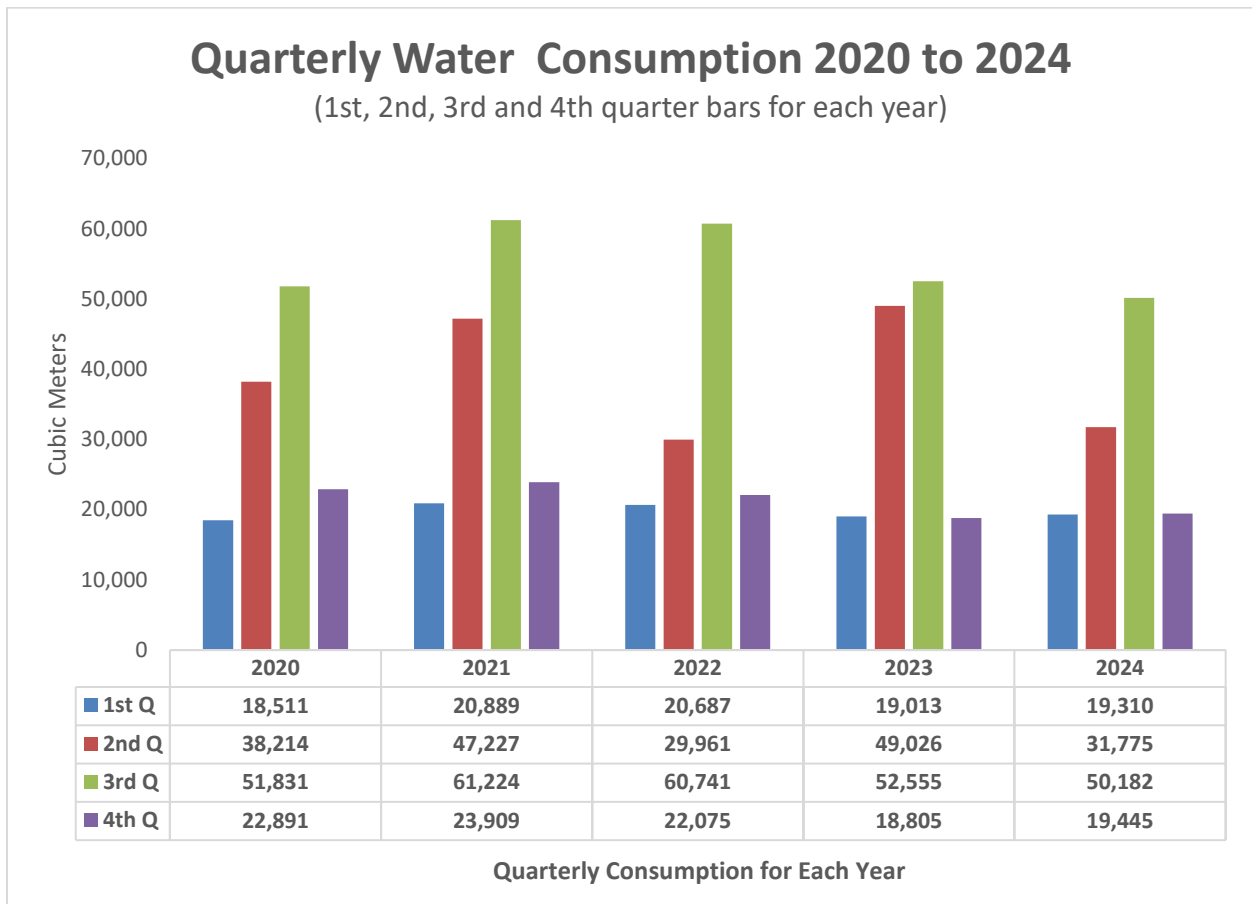
5 Groundwater Production and Consumption

The following graph shows the monthly water delivery figures (a measure of water pumped from the DBID wells) and quarterly water consumption numbers.

DBID Water Pumping Statistics show the water pumped from the wells each month. This does not correlate directly to water consumption measured at the meters as it also includes all distribution system flushing, hydrant use and water used during routine repairs and maintenance. Water pumping statistics were not available for October and November 2024, resulting in the final three months of 2024 being averaged.



Quarterly Water Consumption reflects usage measured by the quarterly meter reads. Water consumption has decreased slowly but steadily over the last few years, except for higher usage during the Spring of 2023. Mandatory watering restrictions have not been implemented but all water users are asked to continue to use our resource responsibly.



6 Maintenance Program

Production wells and the reservoir are inspected on a weekly basis to reduce or eliminate the risk of contamination and system failure. All meters have dual check valves that are tested annually to prevent backflow into the system. Isolation valves are exercised bi-annually and air valves are inspected annually. Flushing program includes: flushing dead ends, particularly during periods of low demand. Fire hydrants are inspected and serviced as required annually or more frequently if required.

7 Water System Projects

7.1 2024 Completed Studies

Herold Engineering provide a report on a Water Tank (reservoir) Assessment. This report is available on the DBID website under the Water Information tab. As mentioned earlier in this Annual Water System Report document, the Herold Engineering report provides a number of recommendations to maintain the Water Tank (Reservoir) and Deep Bay continues to carry out these identified tasks. The Herold Engineering report also states:

The water tank appears to be in a serviceable condition and can be expected to provide more years of service (10 – 15+ years). This recommendation was a factor in why the Board has not proceeded with reservoir replacement.

7.2 2024 Completed Projects

DBID completed the Thompson Clarke West Watermain Replacement project. The final cost was approximately \$550,000. This cost was less than expected as outlined in the Thompson Clarke West, Watermain Review, McElhanney Engineering June 2013 (This document is also on DBID website). This project was identified as the highest priority project for asbestos pipe replacement as shown in the Asbestos Pipe Replacement Report, McElhanney Engineering (This document is also on DBID website). This Asbestos Pipe report identified the project at an estimated cost of \$587,000 based on 2023 cost.

8 Emergency Response Plan

The Emergency Response Plan (ERP) was reviewed and updated in 2021. The DBID ERP includes:

- Emergency Phone Contact Lists
 - Personnel,
 - Government Agencies,
 - Contractors/Repair Services,
 - Technical Resources,
 - Parts Supply,
 - Bulk Water Suppliers, and
 - Media Contacts.
- Emergency Procedures

- Unsafe Water Guidelines (Contamination of Well Space/s),
 - Loss of Source, Water Shortage, Broken Water Main, Pump Failure, Power Failures,
 - Flooding, Backflow or Back Siphonage,
 - Earthquake, and
 - Fire.
- Maps of System & Electrical Schematics

9 Report Distribution

Residents are notified by direct mail-out in the Pipeline Newsletter each year regarding the availability of this report. Annual Water System reports are available from the DBID office and on the website at www.dbid.ca under "Water Quality Reports".

A copy of this report is submitted to Island Health.

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
17-Dec-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	1	LT1
17-Dec-2024	4529 Thompson Clarke East,	LT1	LT1
17-Dec-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
17-Dec-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
17-Dec-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
10-Dec-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	ESTCT 1 ESTHCD	LT1
10-Dec-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
10-Dec-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
10-Dec-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
10-Dec-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
10-Dec-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
04-Dec-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	4	LT1
04-Dec-2024	4529 Thompson Clarke East,	LT1	LT1
04-Dec-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
04-Dec-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
04-Dec-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
27-Nov-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
27-Nov-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
26-Nov-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1 GTR200	LT1 GTR200
26-Nov-2024	4529 Thompson Clarke East,	ESTCT 3 ESTHCD	LT1
26-Nov-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
26-Nov-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
26-Nov-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
18-Nov-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
18-Nov-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
18-Nov-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
13-Nov-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
13-Nov-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
13-Nov-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
12-Nov-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
12-Nov-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
05-Nov-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
05-Nov-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
05-Nov-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
04-Nov-2024	4529 Thompson Clarke East,	LT1	LT1
04-Nov-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
28-Oct-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
28-Oct-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
28-Oct-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
28-Oct-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
28-Oct-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
22-Oct-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
22-Oct-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
22-Oct-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
21-Oct-2024	4529 Thompson Clarke East,	LT1	LT1
21-Oct-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
16-Oct-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
16-Oct-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
16-Oct-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
15-Oct-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
15-Oct-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
08-Oct-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
08-Oct-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
08-Oct-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
07-Oct-2024	4529 Thompson Clarke East,	LT1	LT1
07-Oct-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
01-Oct-2024	4529 Thompson Clarke East,	LT1	LT1
01-Oct-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
01-Oct-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
01-Oct-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
01-Oct-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
24-Sep-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
24-Sep-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
24-Sep-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
23-Sep-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
23-Sep-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
17-Sep-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
17-Sep-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
17-Sep-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
16-Sep-2024	4529 Thompson Clarke East,	LT1	LT1
16-Sep-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
10-Sep-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
10-Sep-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
10-Sep-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
10-Sep-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
10-Sep-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
04-Sep-2024	4529 Thompson Clarke East,	LT1	LT1
04-Sep-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
04-Sep-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
04-Sep-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
04-Sep-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
27-Aug-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
27-Aug-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
27-Aug-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
26-Aug-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
26-Aug-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
20-Aug-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
20-Aug-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
20-Aug-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
19-Aug-2024	4529 Thompson Clarke East,	LT1	LT1
19-Aug-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
13-Aug-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
13-Aug-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
13-Aug-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
12-Aug-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
12-Aug-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
07-Aug-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
07-Aug-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
07-Aug-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
06-Aug-2024	4529 Thompson Clarke East,	LT1	LT1
06-Aug-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
29-Jul-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
29-Jul-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
29-Jul-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
29-Jul-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
29-Jul-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
23-Jul-2024	4529 Thompson Clarke East,	LT1	LT1
23-Jul-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
22-Jul-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
22-Jul-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
22-Jul-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
16-Jul-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
16-Jul-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	ESTCT 74 ESTHCD	LT1
16-Jul-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
15-Jul-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
15-Jul-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
09-Jul-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	8	LT1
09-Jul-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
09-Jul-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
08-Jul-2024	4529 Thompson Clarke East,	LT1	LT1
08-Jul-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
03-Jul-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
03-Jul-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
03-Jul-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
02-Jul-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
02-Jul-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
25-Jun-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
25-Jun-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
25-Jun-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
24-Jun-2024	4529 Thompson Clarke East,	LT1	LT1
24-Jun-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
18-Jun-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	REJECT LKS2	REJECT LKS2
18-Jun-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
18-Jun-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
17-Jun-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
17-Jun-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
11-Jun-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
11-Jun-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
11-Jun-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
10-Jun-2024	4529 Thompson Clarke East,	LT1	LT1
10-Jun-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
04-Jun-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
04-Jun-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
04-Jun-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
03-Jun-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
03-Jun-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
28-May-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
28-May-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
28-May-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
27-May-2024	4529 Thompson Clarke East,	LT1	LT1
27-May-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
22-May-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	1.0	LT1
22-May-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
22-May-2024	Reservoir Water Main, Reservoir Water Main	3.1	LT1
21-May-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
21-May-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
14-May-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
14-May-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	1.0	LT1
14-May-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
13-May-2024	4529 Thompson Clarke East,	LT1	LT1
13-May-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
07-May-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
07-May-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
07-May-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
06-May-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
06-May-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
30-Apr-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	1.0	LT1
30-Apr-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
30-Apr-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
29-Apr-2024	4529 Thompson Clarke East,	LT1	LT1
29-Apr-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
23-Apr-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
23-Apr-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
23-Apr-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
22-Apr-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
22-Apr-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
16-Apr-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
16-Apr-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
16-Apr-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
15-Apr-2024	4529 Thompson Clarke East,	LT1	LT1
15-Apr-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
09-Apr-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
09-Apr-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
09-Apr-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
08-Apr-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
08-Apr-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
03-Apr-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
03-Apr-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
03-Apr-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
02-Apr-2024	4529 Thompson Clarke East,	LT1	LT1
02-Apr-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
26-Mar-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
26-Mar-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
26-Mar-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
25-Mar-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
25-Mar-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
19-Mar-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
19-Mar-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
19-Mar-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
18-Mar-2024	4529 Thompson Clarke East,	LT1	LT1
18-Mar-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
12-Mar-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
12-Mar-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
12-Mar-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
11-Mar-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
11-Mar-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
05-Mar-2024	4529 Thompson Clarke East,	LT1	LT1
05-Mar-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
04-Mar-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
04-Mar-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2024

Date	Location	Coliform	E. Coli
04-Mar-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
27-Feb-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
27-Feb-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
26-Feb-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
26-Feb-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
26-Feb-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
21-Feb-2024	4529 Thompson Clarke East,	LT1	LT1
21-Feb-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
20-Feb-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
20-Feb-2024	Deep Bay ID Concrete Reservoir - Lower, Storage Reservoir	LT1	LT1
20-Feb-2024	Deep Bay ID Concrete Reservoir - Upper, Storage - Reservoir	LT1	LT1
20-Feb-2024	Reservoir Water Main, Reservoir Water Main	LT1	LT1
12-Feb-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	1	LT1
12-Feb-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
05-Feb-2024	4529 Thompson Clarke East,	LT1	LT1
05-Feb-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
29-Jan-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
29-Jan-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
22-Jan-2024	4529 Thompson Clarke East,	QRWRT	QRWRT
22-Jan-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	QRWRT	QRWRT
15-Jan-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
15-Jan-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1
08-Jan-2024	4529 Thompson Clarke East,	LT1	LT1
08-Jan-2024	Deep Bay Water System Fire Hall, Deep Bay Fire Hall, Deep Bay BC	LT1	LT1
02-Jan-2024	4503 Mapleguard Sampling Port on Water Meter on Road, Sample Station	LT1	LT1
02-Jan-2024	5532 Deep Bay Drive Tap on Left Side of Trailer, Deep Bay Drive, Deep Bay BC	LT1	LT1