

DEEP BAY IMPROVEMENT DISTRICT
AGENDA FOR THE 2025 ANNUAL GENERAL MEETING
Thursday, April 30, 2026 - 6:30 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 2025 Deep Bay Improvement District Annual General Meeting agenda.

4. 2024 AGM Minutes

Recommendation:

THAT the Board receive the 2024 Deep Bay Improvement District Annual General Meeting minutes (These minutes were approved at the June 17, 2025 Board meeting).

5. Financial Statements and Auditor's report for 2025

Recommendation:

THAT the Board receive the 2025 Deep Bay Improvement District Financial Statements and Auditor's report (These financial statements were approved at the April 21, 2026 Board meeting).

6. Annual General Meeting Report for 2025

Recommendation:

THAT the Board receive the 2025 Annual General Meeting Report and that it be published on the website.

7. Annual Water System Report for 2025

Recommendation:

THAT the Board accept the 2025 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 2025 ANNUAL GENERAL MEETING
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Lighthouse Community Centre

8. Trustee Honorarium for 2026 (Budgeted amount for 2026 is as follows):

Chair - \$1,800 Trustees - \$1,200 Total: \$9,000

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. Written Presentation from the Deep Bay Fire/Rescue Society

Recommendation:

THAT the Board receive the April 27, 2026 written presentation from the Deep Bay Fire/Rescue Society.

10. Other Business

A. Question and Answer Period

11. Adjournment

Date: May 15, 2025

2024 Annual General Meeting Minutes

PRESENT:

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

STAFF:

John Marsh – Interim Administrator
Janine Sibley – Admin Assistant

PRESENTER:

Cory Vanderhorst – CPA, CA, MNP

40 members of the public in attendance

1. CALL TO ORDER

The meeting was called to order at 7:02 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, Suzanne LaRoy, Alissa Woodward and Colin Thompson, along with the Interim Administrator John Marsh and Admin Assistant Janine Sibley. Cory Vanderhorst from MNP was a guest presenter.

3. APPROVAL OF AGENDA

MOVED by Trustee Thompson

SECONDED by Trustee Kuun

THAT the Board approve the 2024 Deep Bay Improvement District Annual General Meeting agenda amended as follows: transpose item 5 and 6 and include the DBVFRS report along with the Fire Chief's report in the agenda. Q & A will be after the auditor's report and at the end of the meeting.

CARRIED

Date: May 15, 2025

4. APPROVAL OF 2023 AGM MINUTES

MOVED by Trustee Thompson

SECONDED by Trustee Kerstens

THAT the Board receive the 2023 Deep Bay Improvement District Annual General Meeting minutes.

CARRIED

5. 2024 FINANCIAL STATEMENTS AND AUDITOR'S REPORT

A. Question and Answer Period

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

- Difference between Restricted Reserve Funds vs Internal Restricted Reserve Funds
- Clarification on budget vs actuals

MOVED by Trustee Koch

SECONDED by Trustee LaRoy

THAT the Board receive the 2024 Deep Bay Improvement District Financial Statements and Auditor's report as presented. (These financial statements were approved at the March 25, 2025 Board meeting).

CARRIED

6. 2024 ANNUAL GENERAL MEETING REPORT

MOVED by Trustee Kerstens

SECONDED by Trustee Kuun

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

CARRIED

Date: May 15, 2025

7. 2024 ANNUAL WATER SYSTEM REPORT

MOVED by Trustee Koch

SECONDED by Trustee Kerstens

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

CARRIED

8. TRUSTEE HONORARIUM FOR 2024

MOVED by Skyeanne Jenkins

SECONDED by Karen Huish

THAT the 2025 Trustees Honorarium be set at \$1,400.00 for the Board Chair and \$800.00 for each trustee for a total of \$6,200.

CARRIED

9. OTHER BUSINESS

A. Question and Answer Period

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

- Water operator's contract discussion
- RDN Trail update
- Audio recording at meetings
- Water reservoir remediation tasks that have been completed
- Discussion of reports on the DBID website
- TCW Project, engineering reports
- Capital Reserve fund discussion based on priorities
- Clarification on reports
- Strategic planning process
- TCW Project, written report on expenses

DEEP BAY
.....
IMPROVEMENT DISTRICT

DBID BOARD OF TRUSTEES
ANNUAL GENERAL MEETING

Date: May 15, 2025

10. MOTION TO ADJOURN

MOVED by Trustee Koch

SECONDED by Trustee LaRoy

CARRIED

The meeting adjourned at 8:27 PM

The above minutes were approved on June 17, 2025.

Chair of the Trustees

Officer

DRAFT - For Discussion Purposes Only

**Deep Bay Improvement District
Consolidated Financial Statements**

December 31, 2025

Deep Bay Improvement District
Contents

For the year ended December 31, 2025

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Management's Responsibility

To the Board of Trustees of Deep Bay Improvement District:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Board of Trustees composed primarily of Trustee who are neither management nor employees of the District . The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the District 's external auditors.

MNP LLP is appointed by the Board of Trustees to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

April 21, 2026

Administrator

Independent Auditor's Report

To the Board of Trustees of Deep Bay Improvement District:

Opinion

We have audited the consolidated financial statements of Deep Bay Improvement District (the "District"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations and accumulated surplus, 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, 2025, 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

April 21, 2026

Chartered Professional Accountants

Deep Bay Improvement District
Consolidated Statement of Financial Position

As at December 31, 2025

	2025	2024
Financial assets		
Cash	335,935	323,224
Portfolio investments <i>(Note 3)</i>	2,457,424	2,140,376
Accounts receivable <i>(Note 4)</i>	104,570	88,726
	2,897,929	2,552,326
Liabilities		
Accounts payable and accruals	62,944	81,898
Deferred revenue	8,020	6,533
Capital tax advance debt <i>(Note 5)</i>	1,382,942	1,460,231
Asset retirement obligations <i>(Note 6)</i>	63,763	63,763
	1,517,669	1,612,425
Net financial assets	1,380,260	939,901
Contingencies <i>(Note 6)</i>		
Non-financial assets		
Tangible capital assets <i>(Schedule 1)</i>	4,678,339	4,726,151
Prepaid expenses	33,276	31,528
	4,711,615	4,757,679
Accumulated surplus <i>(Note 9) (Schedule 2)</i>	6,091,875	5,697,580

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, 2025

	Schedules	2025 Budget (Note 10)	2025	2024
Revenue				
Parcel taxes and fire protection levy		557,357	557,357	503,737
Sale of services		288,598	281,453	236,777
Recognition of capital tax advance		-	105,536	105,536
Investment income		16,500	67,607	91,296
Donations		-	34,000	29,150
Fire service revenue		18,408	14,939	10,562
Other revenue		40,500	59,053	31,116
Penalties and interest		5,110	9,942	5,383
Connection fees		1,000	2,061	-
Capital expenditure charges		-	8,587	-
		927,473	1,140,535	1,013,557
Program expenses				
Water	3	405,801	508,000	456,372
Fire Protection	4	164,391	238,240	223,072
Total expenses		570,192	746,240	679,444
Annual surplus		357,281	394,295	334,113
Accumulated surplus, beginning of year		5,697,580	5,697,580	5,363,467
Accumulated surplus, end of year		6,054,861	6,091,875	5,697,580

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, 2025

	2025 Budget (Note 10)	2025	2024
Annual Surplus	357,281	394,295	334,113
Acquisition of tangible capital assets	(559,481)	(151,129)	(1,072,334)
Amortization of tangible capital assets	-	198,940	179,275
Decrease (increase) in prepaid expenses	-	(1,747)	506,908
Consumption of supplies inventories	-	-	5,156
Change in net financial assets	(202,200)	440,359	(46,882)
Net financial assets, beginning of year	939,901	939,901	986,783
Net financial assets, end of year	737,701	1,380,260	939,901

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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, 2025

	2025	2024
Operating activities		
Annual surplus	394,295	334,113
Non-cash items		
Amortization	198,940	179,275
Non-cash reduction of capital tax advance	(77,289)	(75,826)
	515,946	437,562
Changes in working capital accounts		
Accounts receivable	(15,834)	(16,879)
Inventory	-	5,156
Prepaid expenses and deposits	(1,747)	506,908
Accounts payable and accruals	(18,953)	10,626
Deferred revenue	1,488	6,533
Net cash provided by operating activities	480,900	949,906
Capital activities		
Purchases of tangible capital assets	(151,129)	(1,072,334)
Investing activities		
Net change in portfolio investments	(317,060)	267,799
Increase in cash resources	12,711	145,371
Cash resources, beginning of year	323,224	177,853
Cash resources, end of year	335,935	323,224

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, 2025

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, 2025. 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, 2025

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:

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

Liability for contaminated site

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2025.

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, 2025, the District has not recorded any liability for contaminated sites as no sites were identified.

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.

Deep Bay Improvement District Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

2. Significant accounting policies (Continued from previous page)

Fund accounting (Continued from previous page)

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.

3. Portfolio investments

Portfolio investments are recorded at cost and consists of term deposits, guaranteed investment certificates and money market mutual funds with interest rates ranging from 2% to 3.6% (2024 - 2% to 4.3%) with varying maturity dates up to November 2026.

4. Accounts receivable

	2025	2024
Trade accounts receivable	50,830	50,763
Grants receivable	20,000	-
Goods and Services Tax receivable	33,740	37,963
	104,570	88,726

5. Capital tax advance debt

	2025	2024
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.	1,006,224	1,063,785
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.	300,415	316,369
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.	76,303	80,077
	1,382,942	1,460,231

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

	Principal
2026	78,781
2027	80,302
2028	81,851
2029	83,431
2030	85,043

Interest on capital tax advance debt amounted to \$28,247 (2024 - \$29,051).

Deep Bay Improvement District Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

6. 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.

	2025	2024
Balance, beginning of year and end of year	63,763	63,763

7. 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.

Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations.

Risk management

The District manages its credit risk by performing regular credit assessments of its customers and issues water shut-off notices for delinquent accounts.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. In seeking to minimize the risks from interest rate fluctuations, the District manages exposure through limiting the term on portfolio investments.

8. 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:

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, 2025

9. Accumulated surplus

Accumulated surplus consists of the following (see Schedule 2 for more information):

	2025	2024
Operating funds		
Water	197,498	209,357
Fire Protection	457,157	459,342
	654,655	668,699
Reserve funds		
Restricted Reserve Fund - Water Capital	480,224	459,632
Restricted Reserve Fund - Water Renewal	1,270,092	1,058,396
Internally Restricted Reserve Fund - Water Renewal	107,671	104,525
Internally Restricted Reserve Fund - Fire Protection Capital	360,351	294,101
	2,218,338	1,916,654
Equity in tangible capital assets		
Water	1,920,625	1,906,554
Fire Protection	1,298,257	1,205,673
	3,218,882	3,112,227
	6,091,875	5,697,580

10. Budget figures

Budget figures represent the budget adopted by the Board on October 15, 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	(268,450)
Transfer to reserves	66,250
Capital purchases	559,481
	357,281

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.

Deep Bay Improvement District Notes to the Consolidated Financial Statements

For the year ended December 31, 2025

11. Pension

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The District paid \$8,107 (2024 - nil) for employer contributions to the plan in fiscal 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

Deep Bay Improvement District
Schedule 1 - Consolidated Schedule of Tangible Capital Assets
For the year ended December 31, 2025

	<i>Land</i>	<i>Waterworks system</i>	<i>Buildings</i>	<i>Equipment</i>	<i>Vehicles</i>	<i>Office furniture and equipment</i>	<i>Computers</i>	<i>2025</i>	<i>2024</i>
Cost									
Balance, beginning of year	14,327	4,281,993	2,242,472	511,454	982,649	25,514	17,722	8,076,131	7,003,797
Acquisition of tangible capital assets	-	101,187	-	47,619	-	-	2,322	151,128	1,072,334
Balance, end of year	14,327	4,383,180	2,242,472	559,073	982,649	25,514	20,044	8,227,259	8,076,131
Accumulated amortization									
Balance, beginning of year	-	2,387,312	204,140	302,597	422,415	16,832	16,684	3,349,980	3,170,705
Annual amortization	-	82,486	46,806	29,870	37,972	1,158	648	198,940	179,275
Balance, end of year	-	2,469,798	250,946	332,467	460,387	17,990	17,332	3,548,920	3,349,980
Net book value of tangible capital assets	14,327	1,913,382	1,991,526	226,606	522,262	7,524	2,712	4,678,339	4,726,151
2024 Net book value of tangible capital assets	14,327	1,894,681	2,038,332	208,857	560,234	8,682	1,038	4,726,151	

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

For the year ended December 31, 2025

	<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	209,357	1,906,554	459,632	1,058,396	104,525	459,342	1,205,673
Excess (deficiency) of revenue over expenses	(117,447)	(87,116)	20,592	312,883	3,146	374,061	(111,824)
Operating funds transferred to reserves	-	-	-	-	-	(66,250)	-
Interfund transfers	105,588	-	-	-	-	(105,588)	-
Funds used for tangible capital assets purchases	-	101,187	-	(101,187)	-	(49,942)	49,942
Reduction of capital tax advance debt	-	-	-	-	-	(154,466)	154,466
Change in accumulated surplus	(11,859)	14,071	20,592	211,696	3,146	(2,185)	92,584
Balance, end of year	197,498	1,920,625	480,224	1,270,092	107,671	457,157	1,298,257

Deep Bay Improvement District
Schedule 2 - Consolidated Schedule of Changes in Accumulated Surplus
For the year ended December 31, 2025

	<i>Fire Protection Capital - Internally Restricted Reserve</i>		
		2025	2024
Balance, beginning of year	294,101	5,697,580	5,363,467
Excess (deficiency) of revenue over expenses	-	394,295	334,113
Operating funds transferred to reserves	66,250	-	-
Interfund transfers	-	-	-
Funds used for tangible capital assets purchases	-	-	-
Reduction of capital tax advance debt	-	-	-
Change in accumulated surplus	66,250	394,295	334,113
Balance, end of year	360,351	6,091,875	5,697,580

	Water (Budget)	Water	Fire Protection (Budget)	Fire Protection	2025 (Budget)	2025
Revenue						
Parcel taxes and fire protection levy	\$ 281,032	\$ 281,032	\$ 276,325	\$ 276,325	\$ 557,357	\$ 557,357
Sale of services	288,598	281,453	-	-	288,598	281,453
Recognition of capital tax advances	-	-	-	105,536	-	105,536
Investment income	15,000	55,385	1,500	12,222	16,500	67,607
Donations	-	-	-	34,000	-	34,000
Fire service revenue	-	-	18,408	14,939	18,408	14,939
Other revenue	500	1,600	40,000	57,453	40,500	59,053
Penalties and interest	5,110	9,942	-	-	5,110	9,942
Connection fees	1,000	2,061	-	-	1,000	2,061
Capital expenditures charges	-	8,587	-	-	-	8,587
	591,240	640,060	336,233	500,475	927,473	1,140,535
Expenses						
Amortization	-	87,116	-	111,824	-	198,940
Equipment	-	-	55,000	19,936	55,000	19,936
Insurance	40,000	40,555	2,400	2,293	42,400	42,848
Interest on capital tax advance debt	-	-	-	28,247	-	28,247
Mileage and vehicle	2,500	809	19,060	14,463	21,560	15,272
Office supplies	19,450	13,187	5,050	3,184	24,500	16,371
Professional fees	35,000	27,582	475	-	35,475	27,582
Repairs and maintenance	54,250	59,818	27,200	3,015	81,450	62,833
Salaries and benefits	224,405	248,668	32,600	33,494	257,005	282,162
Training	1,000	-	22,000	20,238	23,000	20,238
Utilities	29,196	30,265	606	1,546	29,802	31,811
	405,801	508,000	164,391	238,240	570,192	746,240
Annual surplus (deficit)	\$ 185,439	\$ 132,060	\$ 171,842	\$ 262,235	\$ 357,281	\$ 394,295

	Water (Budget)	Water	Fire Protection (Budget)	Fire Protection	2024 (Budget)	2024
Revenue						
Parcel taxes and fire protection levy	-	\$ 267,738	\$ 236,005	\$ 235,999	\$ 236,005	\$ 503,737
Sale of services	267,589	236,777	-	-	267,589	236,777
Recognition of capital tax advances	-	-	-	105,536	-	105,536
Investment income	5,000	78,466	1,500	12,830	6,500	91,296
Donations	-	-	25,000	29,150	25,000	29,150
Fire service revenue	-	-	18,408	10,562	18,408	10,562
Other revenue	500	2,590	-	28,526	500	31,116
Penalties and interest	5,110	5,383	-	-	5,110	5,383
Connection fees	1,000	-	-	-	1,000	-
Capital expenditures charges	-	-	-	-	-	-
	279,199	590,954	280,913	422,603	560,112	1,013,557
Expenses						
Amortization	-	83,270	-	96,005	-	179,275
Equipment	-	-	35,000	24,367	35,000	24,367
Insurance	37,500	38,043	2,400	2,293	39,900	40,336
Interest on capital tax advance debt	-	-	-	29,051	-	29,051
Mileage and vehicle	3,000	3,611	18,060	17,453	21,060	21,064
Office supplies	14,350	16,878	6,970	3,645	21,320	20,523
Professional fees	48,000	49,242	7,500	463	55,500	49,705
Repairs and maintenance	34,000	53,709	8,000	5,056	42,000	58,765
Salaries and benefits	142,990	189,645	28,270	28,881	171,260	218,526
Training	-	-	23,000	14,631	23,000	14,631
Utilities	29,180	21,974	520	1,227	29,700	23,201
	309,020	456,372	129,720	223,072	438,740	679,444
Annual surplus (deficit)	\$ (29,821)	\$ 134,582	\$ 151,193	\$ 199,531	\$ 121,372	\$ 334,113

DEEP BAY IMPROVEMENT DISTRICT

2025 ANNUAL REPORT

Presented at the
Annual General Meeting
April 30, 2026

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Appendix A 2025/2026 Approved Budgets

Appendix B 2025 Auditor’s Report and Audited Financials

1 Message from the Chair

Good evening everyone.

Thank you for attending this evening's meeting.

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

Another year has passed, and as we age, it seems that time passes by more quickly.

I would like to thank every Board member for their service, their support and their commitment to working together on behalf of all residents living within the DBID. 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, and then with staffing issues relating to retaining a permanent Administrator. These issues have now been resolved.

Our Board has completed and continues to make progress on a number of projects.

1. The TCW Water main replacement project has been completed. It came in on budget, and the final costs are published on our website.
2. The reservoir has been inspected, assessed and repaired. These repairs may extend the life of the reservoir for the next 10-15 years. Water sampling is taking place weekly, and results are sent to VIHA. These results are posted on the website. Reservoir replacement has been budgeted for 2039 based on the Herold Engineering Water Tank Assessment of 2024.
3. A second emergency backup Generator is in the process of being purchased for Well 6.
4. Aging Pressure Reducing Valves (PRV) are scheduled for replacement.
5. A Sprinkler Protection Unit Trailer has been purchased for the fire department.
6. We will be scheduling our fire hydrants for inspection and servicing.
7. We have dealt with the staffing issues related to retaining a permanent Administrator. The current Administrator was hired in March 2025. At this time, due to our past administrative upheaval, there were several significant outstanding administrative tasks. These works are now being carried out and completed in a timely manner.

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

I would be remiss not to thank our administrative staff. A big thanks to Janine Sibley for again stepping in as Acting Administrator and doing a great job. Thanks to Nina LeBlanc

for providing assistance during the absence of an Administrator. And thanks John Marsh for coming back as our Administrator and helping us get back on track and providing effective leadership.

A thank you to the Deep Bay Volunteer Fire Department, Fire Chief Lenz and all other volunteer fire department members. Your commitment to attending training sessions, first responder calls, fire-related calls, issuing and administering burn permits, and attending community events is greatly appreciated.

And to Margaret Furnelle, having attended Fire Protection Committee meetings with you as our chair, I and we are most grateful for your attention to detail and your organizational skills in administering the business of the Fire Department.

Another thank you to the Deep Bay Fire/Rescue Society. The society has now donated approximately \$265,000 to DBID for fire department budgeted items. That is fantastic.

Looking ahead, a Board priority has begun work on establishing a Strategic Plan. This plan will outline the Board's goals and the specific actions and resources required to achieve them.

In closing, and on behalf of the Board, I want to thank the ratepayers for electing us as Trustees to serve the Deep Bay Community and I encourage you one and all, to stay up to date with the ongoing business of our district.

About the District

Deep Bay Improvement District Board of Trustees (2025):

Craig Kerstens

Christo Kuun

Lisa Sharcott (Oct to Dec)

Alissa Woodward

Diane Koch

Suzanne LaRoy

Colin Thompson

Diane Koch and Colin Thompson were re-elected in 2025, and their term expires in 2028. Lisa Sharcott was elected in 2025, and her term expires in 2027. Alissa Woodward was elected in 2024, and her term expires in 2027. Craig Kerstens, Christo Kuun and Suzanne LaRoy were elected in 2023, and their term expires in 2026.

Colin Thompson served as Chair for the full year in 2025.

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

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 required.

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. In 2025, one Capital Expenditure Charge was collected for a new lot/connection, and one new water connection application was received.

2 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”.

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.

2.1 Finance + Human Resources Committee

The Finance and Human Resources Committee met on September 3, 2025, and then again on November 6, 2025 to review draft budgets for the water and fire departments. These adjusted budgets were presented and approved by the Board at the November 18, 2025 regular meeting. The water tolls and taxation bylaws for the 2025 fiscal year were also adopted at the November 18, 2025 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 2025 and 2024 actual year-end results for all operating revenues and expenditures. The reports also include the operating budget amounts for 2025 and 2026. In addition to these operating reports, detailed twenty-five-year capital budgets for both Water Operations and the Fire Department are attached.

Further financial details are also shown on the attached 2025 Audited Financial Statements.

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.

Water Parcel tax is 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 2026 were increased and the Board will continue to review the timing of projects and related costs each year. The long-term projection is for significant annual parcel tax increases to pay for aging infrastructure. This is necessary due to the need to replace all the asbestos-cement (AC) water lines over the next 25 to perhaps 50 years.

During budget deliberations in November 2025 staff informed the Board that the total cost for the AC pipe replacement over the next 25 years is estimated at \$26,600,000. There is an additional \$4,400,000 (which includes a new reservoir and water feed line) which then brings the total water capital expenditures to \$31,000,000.

○ 2026 to 2030	\$924,224
○ 2031 to 2035	\$6,197,948
○ 2036 to 2040	\$5,218,091
○ 2041 to 2045	\$8,996,212
○ 2046 to 2050	<u>\$9,663,525</u>
Total 25 Years	\$31,000,000

To pay for the estimated \$31,000,000 total project costs over the next 25 years it is expected that significant parcel tax increases will be necessary. This scenario requires 11.5% tax increases each year for the next 25 years (80-year maximum AC life) to pay for this \$31 million.

The actual parcel tax levy for a single-family residential property has increased as follows: 2026 - \$473, 2025 - \$423, 2024 - \$403, 2023 - \$336, 2022 - \$243.

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 2026 to cover increases in operating expenses.

2025 Monthly Water Tolls	2025 Rates	2026 Monthly Water Tolls	2026 Rates
Base Rate	\$24.02	Base Rate	\$26.90
Up to 16.67 cubic meters	\$.65 each	Up to 15 cubic meters	\$.70 each
16.68 – 33.33 cubic meters	\$.81 each	16 - 30 cubic meters	\$.87 each
>33.33 cubic meters	\$1.33 each	>30 cubic meters	\$1.43 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 2026 to cover increased operating costs due mainly to adding hydrant maintenance and restoring increased funding for capital projects. 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 (expenditures)	Capital Fund contribution (from total Fire Tax)	Building Renewal Tax (residential rate)
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
2026	\$481	\$257,134	\$91,250	\$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 and Administrative Assistant are employee positions paid on an hourly basis generally at 25 hours per week for each employee. Reviews are conducted annually for all employees and at that time pay rates are reviewed in coordination with the annual budget process.

2.2 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 2025:

Bylaw No. 268 – Meeting Procedures Amendments Bylaw 2025. A bylaw to amend the Meeting Procedures Bylaw for rules of conduct and debate.

Bylaw No. 269 – Taxation 2026. A bylaw to set the parcel taxes for 2026 for water \$473 and Fire Protection \$481.

Bylaw No. 270 – Water Tolls 2026. A bylaw to set the water tolls for 2026 with the minimum charge of \$26.90 per month of the year.

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

2.3 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 2025, the committee reviewed and made recommendations regarding the budget including capital replacement plans for Water and Fire Department assets.

2.4 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. There was no Facilities Committee meetings in 2025.

3 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 weekly water samples at: <http://www.healthspace.ca/viha>.

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. Water Consumption for the Past Five Years

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.

3.1 Operations & Maintenance Committee

The Operations & Maintenance Committee deals with requirements for the water operator position, reservoir maintenance and upgrades, and water testing.

4 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. The following report has been prepared by George Lenz, Fire Chief, Deep Bay Volunteer Fire Department:

Deep Bay Volunteer Fire Department

2025 Fire Chief Report

I would like to thank the members and their families for their continuous support. We have had a hard time getting some of our members into some of the training sessions required without sending them to the mainland for courses. Comox training center is shutting down for renovations causing a large void in training on the island.

We have welcomed some new members in 2025 and will continue to work toward getting them trained to today's standards. Unfortunately, we have also had a few members step down from our roster. I would like to thank them for the service they gave the community and wish them the best in their new adventures.

The new hall allows for some excellent in-house training space with the ability to have classroom training going on at the same time having other members working on hands on training without interfering with administrative activities.

The Deep Bay Volunteer Fire Department has a couple of mutual aid agreements and a recently agreed on automatic response agreement.

- 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. This agreement is in place and has been used for a fire in Bow Horne Bay fire protection area.

Our call volume for 2025 dropped a couple ended the year with 104 callouts. A majority of those being First Responder calls.

Our first responders now under the watchful eyes of Margaret Furnell and Bill Emery attended 54 First Responder callouts. We finished the year with 10 First Responders and have a few members hoping to get signed into courses in 2026. These are dedicated members and deserve much credit for the time and effort put in.

The annual food drive went well though donations were down a little from previous years. We would like to encourage people to help as much as possible for the 2026 food drive, watch for signs to catch the date, normally late November.

Burn permits are required year-round and are provided free of charge. Any burning can only be done when the venting index is **good** which can be viewed on the Deep Bay Improvement District website. Any machine piles require permits year-round and require authorization from the Province. Make sure you check the venting index prior to having a fire.

Election of officers for 2026 was held in December with the following results.

- Fire Chief George Lenz
- Deputy Chief Ed Pater
- Assistant Chief Ron LaRoy (since resigned)
- Administrator Margaret Furnell

Appointed positions.

- Don Coghill Captain
- Barry Foster Lieutenant
- Bill Emery Lieutenant
- Stuart Mclean Lieutenant (newly appointed)

Some of our members have received pins for years of service to the Deep Bay Fire Department. In 2025: Stuart McLean received 10-year service award pins. Dave Harvey and Ian Braconnier received 5-year service award pins.

Current apparatus for the department includes:

Engine 8-1

1998 Freightliner FL80 – Pumper; crew capacity: 5

Truck 8-1 is generally used as a back-up engine in the event additional water is required it has 1000 gallons of water and can dump the water into a pond for other engines to draft out of.

This truck will remain in service to the community for as long as possible.

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 will be replaced over the next couple of years. It is mostly used for Auto Extrication and can deal with small fires with a compressed air foam system. It is also equipped with first responder equipment in the event of dual first responder calls and back up personal if needed on callouts.

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 in 2013 and should be replaced in 2027 or sooner if funding permits. It is normally used as a first responder vehicle and will be delegated as a rehab vehicle for major incidents.

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. In accordance with the fire underwriters, it should be budgeted for replacement in 2043. It is used for fires and in some cases as a protection vehicle at motor vehicle incidents.

We have also acquired a Structural 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. The Society has donated \$32,000.00 toward additional equipment and larger trailer to enable us to protect more structures. With the increase in forest fires around our communities this could be some of the most valuable equipment to protect our community.

We also received what is called a fire skid which would be in a pick-up truck or on a trailer enabling us to attack small fires that we would not be able to get to with larger apparatus. This was donated by Globalmedic out of Ontario.

In closing I would like to thank all and wish everyone a healthy and prosperous coming year.

George Lenz
 Deep Bay Fire Chief

4.1 Fire Protection Committee

Fire Department members attended a total of 104 calls in 2025, 106 calls in 2024, 119 calls in 2023 and 117 in 2022. The breakdown of these calls follows:

	2025	2024	2023	2022
Structural Fires	5	6	1	2
Other Fire Calls	4	6	11	10
Motor Vehicle Incidents	30	28	45	48
First Responder Calls	54	58	50	46
Miscellaneous Calls	<u>11</u>	<u>8</u>	<u>12</u>	<u>11</u>
Total for the Year	104	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.

4.2 Deep Bay Fire/Rescue Society (DBFRS)

The Deep Bay Fire/Rescue Society (DBFRS) is an independent entity and operates separately from the Deep Bay Improvement District and the Fire Department. The DBFRS is a non-profit society and a registered charity able to issue tax receipts for donations. The DBFRS total donations to the Deep Bay Volunteer Fire Department thus far are \$264,670.00.

Appendix A 2025/2026 Approved Budgets

Attached is the approved 2026 budgets for both Waterworks and Fire Protection, and 2025 budgets are included for comparison. In addition, 2025 and 2024 actual expenditure and revenue results are shown on the reports.

For further details on the 2025 and 2024 financial position and other financial information, please refer to the Audited financial statement documents (Appendix B).

Appendix B Audited Financial Statements

The attached 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, 2025. There are several supporting schedules and notes that provide further financial details for 2024 and 2025 financial information.

	2026 Budget	2025 Budget	2025 Actual	2024 Actual
REVENUE				
Water Base Rate	204,000	182,198	183,130	153,955
Water Consumption	115,000	106,400	98,323	82,822
Penalties / Interest	6,000	5,110	9,942	5,383
Shared Ins./Building/Audit	69,750	63,843	63,840	50,029
Shared office staff	45,750	41,750	41,748	9,721
Applications / Connections	1,000	1,000	1,419	0
Other Income	500	500	1,600	2,590
Interest Earned	<u>5,000</u>	<u>5,000</u>	<u>8,382</u>	<u>4,708</u>
TOTAL WATER INCOME	<u>447,000</u>	<u>405,801</u>	<u>408,384</u>	<u>309,208</u>
EXPENSE - ADMIN				
Advertising	1,000	1,300	0	980
Bank Charges	500	300	174	367
Hydro Bldg / Pump #1 - SC	16,500	16,500	14,889	11,560
Audit - SC	18,000	17,500	25,200	25,269
Insurance - SC	44,000	40,000	40,555	38,043
Trustee Honorarium - SC	9,000	6,200	5,618	5,720
Licenses/Water Tests	3,000	3,750	2,747	450
Office Supplies - SC	2,500	2,100	1,890	4,321
Office Equip./ Service Contracts	8,000	7,500	7,033	6,763
Postage - SC	5,000	4,500	4,090	4,693
Internet Charges - SC	2,000	1,540	1,688	1,652
Telephone	2,000	550	1,465	809
Professional Fees	18,500	17,500	2,382	23,973
Wages - SC	144,000	125,000	142,873	118,322
Benefits + Employee Costs - SC	<u>39,000</u>	<u>39,205</u>	<u>37,081</u>	<u>17,154</u>
Total Admin.	<u>313,000</u>	<u>283,445</u>	<u>287,685</u>	<u>260,077</u>

	2026 Budget	2025 Budget	2025 Actual	2024 Actual
EXPENSE - OPS & MAINT				
Hydro Pump #2	700	640	825	569
Hydro pump #3	700	466	879	591
Hydro pump #4	800	1,000	916	180
Hydro pump #5	2,000	2,500	2,048	595
Hydro pump #6	2,800	2,500	2,985	2,707
Hydro pump #8	4,000	3,500	4,570	3,310
Generator - fuel/repairs/maintenance	5,000	2,250	8,433	4,016
Maintenance - Buildings - SC	19,000	16,000	16,151	12,295
Maintenance - Water Contractor	57,000	57,000	61,647	44,766
Other Works	5,000	3,000	2,368	3,437
Machine Rental	3,000	3,000	7,049	6,829
Casual labour	4,000	4,000	3,330	7,640
Maintenance Material/Equipment	6,000	6,000	3,266	5,868
Major Repairs & Maintenance	22,000	17,000	18,201	10,143
Mileage	1,000	2,500	809	3,613
Seminars / Training	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
Total Ops & Maint	<u>134,000</u>	<u>122,356</u>	<u>133,477</u>	<u>106,558</u>
TOTAL OP. EXPENSES	<u>447,000</u>	<u>405,801</u>	<u>421,161</u>	<u>366,635</u>
Contingency Fund	0	0	0	0
Renewal Reserve Contribution	314,251	281,032	281,032	267,738
Contribution to Capital/Reserve	-314,251	-281,032	-281,032	-267,738
TOTAL EXPENSES	<u>447,000</u>	<u>405,801</u>	<u>421,161</u>	<u>366,635</u>
NET INCOME	0	0	-12,777	-57,427

	2026 Budget	2025 Budget	2025 Actual	2024 Actual
REVENUE				
Fire Protection Levies	323,384	276,325	276,325	235,999
Emergency Management BC	15,000	18,408	14,939	10,562
Interest Earned - Operations	10,000	1,500	12,223	9,543
Donations	0	0	36,453	29,150
Grants	0	40,000	55,000	28,526
Transfer from Equipment Fund				
TOTAL REVENUE	348,384	336,233	394,940	313,780
EXPENSES				
Administration expenses				
Associations	1,500	475	1,494	1,563
Audit	0	0	0	463
Mileage	1,000	1,000	1,098	1,302
Hall Supplies	4,000	3,000	3,160	3,596
Postage/Freight	50	50	24	49
Remuneration	33,000	32,000	32,000	27,319
Insurance AD & D	2,300	2,400	2,293	2,293
Service Awards & Clothing	2,000	2,000	294	469
Telephone	1,500	606	1,546	1,227
Training/Seminars	20,000	20,000	3,107	9,866
Cars - JAWs Training	2,000	2,000	1,839	566
WorkSafe BC	600	600	304	0
Health & Safety	2,500	2,500	1,989	2,093
TOTAL ADMIN.	70,450	66,631	49,149	50,805
Pumper Truck 8-1				
#1 Truck Insurance	1,000	1,000	1,056	981
#1 Truck Repairs	4,000	4,000	126	6,229
Total	5,000	5,000	1,182	7,210
Fire & Rescue Truck 8-2				
#2 Truck Insurance	1,100	1,100	970	1,017
#2 Truck Repairs	1,500	1,500	3,094	705
Total	2,600	2,600	4,064	1,722
Rescue Truck 8-3				
#3 Truck Insurance	660	660	561	605
#3 Truck Repair	1,500	1,500	2,133	94
Total	2,160	2,160	2,694	699
Engine 8-5 - new engine del 2024				
#5 Truck Insurance	1,300	1,300	1,313	2,265
#5 Truck Repair	4,000	4,000	360	106

	2026 Budget	2025 Budget	2025 Actual	2024 Actual
Total	5,300	5,300	1,673	2,371
COMMUNICATIONS				
Comm. Licence	2,000	2,000	1,168	1,111
Comm. Repairs & Maintenance	1,000	1,000	0	731
Comm. Equipment	3,000	10,000	2,945	5,626
TOTAL COMMUNICATIONS	6,000	13,000	4,114	7,468
OPERATIONS & MAINTENANCE				
Fuel	3,000	3,000	2,583	2,307
Fire Hydrant Maintenance	20,839	0	0	0
Building Repairs & Main.	0	0	0	3,534
Medical Supplies	4,000	4,000	5,767	3,827
Supplies & Equipment	15,000	15,000	9,051	12,827
Life Jacket Maintenance (Air)	200	200	0	0
UBCM Grant Training + Equipment	0	40,000	12,705	1,945
Jaws of Life Service/Repair	1,500	1,500	1,444	0
Compressor Repair / Filter Air Chec	2,000	2,000	1,571	1,521
Air Pack Servicing/Hydro Testing	4,000	3,000	1,706	127
Footwear	1,000	1,000	466	1,651
Shared Ins/Building/Audit Expenses	68,335	63,843	63,840	50,029
Shared Office Staff Expenses	45,750	41,750	41,748	9,721
TOTAL OPS & MAINTENANCE	165,624	175,293	140,881	87,490
TOTAL OPERATING EXPENSES	257,134	269,983	203,757	157,765
OTHER EXPENSES				
Capital Asset Additions	0	0	49,942	58,915
Renewal Purchases			0	
Internally Restricted Funds-12 year	91,250	66,250	66,250	91,250
Net Debt Reduction	0	0	77,177	-76,485
Contingency	0	0	0	0
TOTAL	91,250	66,250	193,368	73,680
TOTAL EXPENSE	348,384	336,233	397,125	231,445
NET INCOME	0	0	-2,185	82,335
Fire Protection Capital Renewal Budget				
Contribution from Operating	91,250	66,250	66,250	91,250

Item Description	Replace Year	Pipe	Rank	Approx Lgth (m)	Year Acq.	2023 Cost	Useful Life	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050
REVENUE AND RESERVE TOTALS																
Accumulated Reserve Total Beginning of the Year								1,350,000	1,616,251	1,973,335	2,345,402	2,780,287	2,843,920	22,557	291,754	14,948
Add Tax Increase (\$50 in 2026 then 4.33% CPI)					Tax Increase		11.54%	33,219	36,258	40,441	45,107	50,312	312,286	513,906	844,587	932,817
Add Previous Year Parcel Tax Amount								281,032	314,251	350,509	390,950	436,057	2,993,677	4,919,393	8,084,851	8,929,438
Capital Exp Charge (CEC's) Reserve (plus interest)								238,703						97,114		
Actual Interest Earned (assumed at 2%)					Interest Rate		2.0%	27,000	32,325	39,467	46,908	55,606	70,622	-43,125	-210,031	-213,677
Less Total Expenditure Projects (increasing at 3%)					Inflation Rate		3.0%	-313,703	-25,750	-58,350	-48,080	-478,341	-6,197,948	-5,218,091	-8,996,212	-9,663,526
Total Accumulated Reserve After Spending								1,616,251	1,973,335	2,345,402	2,780,287	2,843,920	22,557	291,754	14,948	0
Parcel Tax Amount (based on 11.5% increase)								473	528	588	656	732	808 to 1202	1328 to 1976	2182 to 3247	3587 to 5337
EXPENDITURE PROJECTS																
Water Improvements																
SCADA Computer hardware/software upgrade	2035				2024	36,000	10						46,972		63,126	
Office computers + IT Upgrades + Office Eq	2029				2022	19,000	7				20,762			25,534	31,404	38,623
Financial Software	2028					30,000	20			31,827						57,483
New Generator for Well 6 backup	2026					50,000	20	50,000								90,306
Water Meters	2030				2005	400,000	25					450,204				
Total Water Improvements						535,000		50,000		31,827	20,762	450,204	46,972	25,534	94,530	186,412
Water System Evaluation Report Projects																
Misc Annual Improvements to Well & Reservoir	annual					205,000	8	25,000	25,750	26,523	27,318	28,138	153,869	178,376	206,787	239,722
Morgan Loop (100% CEC's \$225,000)	by 2075					225,000	100	238,703								
Reservoir Replacement	2039				1975	1,225,000	65							1,798,954		
Dedicated Reservoir Line (17% CEC's \$65,439)	2039					389,000	100							572,260		
Shoreline Main (\$780,000 in AC pipe list)																
Deep Bay Watermain (\$1,177,000 in AC pipe list)																
Crome Point/Burne Road (\$445,000 in AC Pipe list)																
Western Trunk Main (17% CEC's \$195,981)	after 2050					1,165,000	100									
Additional Reservoir (100% CEC's \$374,000)	after 2050					374,000	80									
DL 28 Main (17% CEC's \$65,944)	after 2050					392,000	100									
Pumping Main (100% CEC's \$336,000)	after 2050					336,000	100									
Total Water System Evaluations						4,311,000		263,703	25,750	26,523	27,318	28,138	153,869	2,549,589	206,787	239,722
Pipe Replacement - AC Based on 65 to 105 Year Life and PVC 110 Year Life																
Gainsberg - Mountain View to Reservoir	2031	AC-300	12	900	1968	1,436,925	63						1,665,790			
Gainsberg - Thompson Clark W to Mountain View	2031	AC-250	12	300	1968	437,115	63						506,736			
Thompson Clark W - Seaview to Melvin Cres	2032	AC-250	12	430	1968	626,532	64						748,111			
Thompson Clark W - Melvin Cres to Lot 44	2032	AC-250	12	150	1968	218,558	64						260,969			
Thompson Clark W - Gainsberg to Kopina	2032	AC-250	12	30	1968	85,000	64						101,494			
Thompson Clark W - Kopina to Seaview	2032	AC-250	11	330	1968	480,827	64						574,132			
Ocean Trail - Lot 44 to Blue Heron	2033	AC-200	9	230	1968	335,122	65						412,157			
Blue Heron - Lighthouse to Bald Eagle Cres	2033	AC-200	9	200	1968	291,410	65						358,398			
Hembrough - Gainsberg to Well No. 2	2034	AC -150	9	900	1968	1,080,954	66						1,369,320			
Gainsberg - Hembrough to Parry	2036	AC -150	9	430	1968	516,456	68							694,073		
Gainsberg - Myhers to Thompson Clark W	2036	AC -150	9	380	1968	456,403	68							613,367		
Gainsberg - Parry to Myhers	2036	AC -150	9	230	1968	276,244	68							371,249		
Gainsberg - Burne to Hembrough	2037	AC -150	8	580	1968	696,615	69							964,278		
Thompson Clark E - Blackbeard to Frontier	2041	AC-150	8	450	1968	540,477	73								842,046	
Thompson Clark E - Frontier to Henry Morgan	2041	AC-150	8	420	1968	504,445	73								785,909	
Maple Guard- Frontier to Henry Morgan	2041	AC-150	8	380	1968	456,403	73								711,061	
Blue Heron - Ocean Trail to Lighthouse	2041	AC-200	8	310	1968	451,686	73								703,711	

Item Description	Replace Year	Pipe	Rank	Approx Lgth (m)	Year Acq.	2023 Cost	Useful Life	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050
Jamieson - Bald Eagle Cres to Moors	2041	AC-200	8	300	1968	437,115	73								681,011	
Maple Guard- Jamieson to Captain Kidd	2041	AC-150	8	270	1968	324,286	73								505,227	
Ocean Trail - Blue Heron to Lighthouse	2042	AC-150	8	300	1968	360,318	74								578,205	
Maple Guard- Captain Kidd to Blackbeard	2042	AC-150	8	180	1968	216,191	74								346,923	
Moors - Captain Kidd to Blackbeard	2043	AC-150	8	260	1968	312,276	75								516,144	
Jamieson - Moors to Bald Eagle Cres	2043	AC-150	8	100	1968	120,106	75								198,517	
Jamieson - Maple Guard to Terminus (Foreshore)	2041	AC-100	8	80	1968	96,085	73								149,697	
Jamieson - Bald Eagle Cres to Maple Guard	2041	AC-150	8	50	1968	60,053	73								93,561	
Moors - Jamieson to Captain Kidd	2041	AC-150	8	140	1968	168,148	73								261,970	
Deep Bay - Lot 44 to Burne	2042	AC -150	7	780	1968	936,827	74								1,503,332	
Bald Eagle Cres - Blue Heron to Jamieson	2045	AC-200	7	320	1968	466,256	77								817,583	
Maple Guard- Berbers to Frontier	2046	AC-150	7	340	1968	408,360	78									737,544
Thompson Clark W - Kopina to Seaview	2046	AC-150	7	330	1968	396,350	78									715,852
Bald Eagle Cres - Blue Heron to Jamieson	2046	AC-150	7	250	1968	300,265	78									542,312
Lighthouse - Ocean Trail to Blue Heron	2046	AC-150	7	260	1968	312,276	78									564,004
Blackbeard- Thompson Clark E to Maple Guard	2046	AC-150	7	250	1968	300,265	78									542,312
Thompson Clark E - Jamieson to Blackbeard	2046	AC-200	7	160	1968	233,128	78									421,055
Maple Guard- Blackbeard to Berbers	2046	AC-150	7	100	1968	120,106	78									216,925
Mountain View - Gainsberg to Sabina	2046	AC-200	7	120	1968	174,846	78									315,791
Shoreline - Lot 10 to Terminus	2047	AC-100	6	650	1968	780,689	79									1,452,312
Berbers - Maple Guard to Frontier	2047	AC-150	6	450	1968	540,477	79									1,005,446
Crome Point - Burne to Terminus	2048	AC -100	6	210	1968	252,223	80									483,285
Frontier - Thompson Clark E to Maple Guard	2048	AC-150	6	210	1968	252,223	80									483,285
Burne - Deep Bay to Gainsberg	2048	AC -150	6	100	1968	120,106	80									230,136
Burne - Gainsberg to Crome Point	2048	AC -100	6	60	1968	72,064	80									138,081
Deep Bay - Terminus to Lot 44	2049	AC -100	6	200	1968	240,212	81									474,079
Deep Bay - Burne to Terminus	2049	AC -100	6	180	1968	216,191	81									426,671
Melvin Cres - Thompson Clark W to Terminus	2050	AC-100	6	100	1968	120,106	82									244,151
Ocean Trail - Lighthouse to Terminus (Park)	2050	AC-100	6	100	1968	120,106	82									244,151
Island Highway - Gainsberg to Well No. 5	2083	PVC-150	12	525	1973	630,557	100									
Island Highway - Well No. 5 to Well No. 8	2083	PVC -250	12	170	1973	247,699	100									
Faye - ROW to Jamieson	2083	PVC-150	5	1,000	1973	1,201,060	100									
Jamieson - Bald Eagle Cres to Faye	2083	PVC-200	7	200	1973	291,410	100									
Jamieson - Faye to Terminus	2083	PVC-150	5	280	1973	336,297	100									
Maple Guard- Henry Morgan to Terminus	2083	PVC-150	5	120	1973	144,127	100									
Myhers - Gainsberg to Pearl	2083	PVC -150	5	110	1973	132,117	100									
Pearl - Myhers to Terminus	2083	PVC -150	5	190	1973	228,201	100									
Privateer - Maple Guard to Terminus	2083	PVC-100	5	120	1973	144,127	100									
ROW - Lot 44 to Faye	2083	PVC-150	6	250	1973	300,265	100									
Sabina - Mountain View to Terminus	2083	PVC-150	5	250	1973	300,265	100									
Kopina - Thompson Clark W to Longview	2121	PVC-200	5	100	2011	145,705	100									
Longview - Kopina to Seaview	2121	PVC-200	5	120	2011	174,846	100									
Shoreline - Longview to Lot 10	2121	HDP-200	4	260	2011	378,833	100									
Longview - Kopina to Seaview	2129	PVC-200	5	190	2019	276,840	100									
Seaview - Longview to Longview	2129	PVC-200	5	300	2019	437,115	100									
Seaview - Longview to Thompson Clark W	2129	PVC-200	5	150	2019	218,558	100									
Total Pipe Replacement				17,835		22,936,841							5,997,108	2,642,967	8,694,895	9,237,392
Grand Total Water Capital Expenditures				4,335		27,782,841		313,703	25,750	58,350	48,080	478,341	6,197,948	5,218,091	8,996,212	9,663,526

Item Description	Cost per	Quantity	Year Acquired	Estimated Cost	Useful Life in Years	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	
Accumulated Reserve Total Beginning of the Year						259,903	188,351	230,944	-34,568	37,856	113,985	414,539	686,248	291,807	
Add Parcel Tax Increase contribution from revenue						25,000	2,797	2,882	2,971	3,062	16,775	19,508	22,686	26,382	
Add Parcel Tax Amount			Tax Increase		3.1%	66,250	91,250	94,047	96,929	99,900	547,343	636,518	740,222	860,822	
Actual Interest Earned (assumed at 2%)			Interest Rate		2.0%	5,198	3,767	4,619	-691	757	24,634	46,268	93,083	18,461	
Less Total Expenditure Projects (increasing at 3%)			Inflation Rate		3.0%	-168,000	-55,221	-367,060	-26,784	-27,589	-288,198	-430,585	-1,250,432	-1,197,472	
Total Accumulated Reserve End of the Year						188,351	230,944	-34,568	37,856	113,985	414,539	686,248	291,807	0	
Expenditure Projects															
Major Capital Expenditures															
Vehicles - 8-5 Pumper				520,200	20						0	0	1,011,360	0	
Vehicles - 8-2 (2007)				200,000	20	2007		350,060			0	0	0	633,405	
Vehicles - 8-3 (2007)				35,000	20	2013					71,148	0	0	0	
Jaws Tools/Cortech		40,000	1	2005	40,000	12					0	91,517	0	130,482	
Compressor for airtanks		20,000	1	2000	20,000	35					80,000	0	0	0	
Paving - Fire Hall Grounds (guesstimate)				50,000			50,000								
Storage Mezzanine - Fire Hall				100,000	50	2026	100,000				0	0	0	0	
Total				\$965,200			\$150,000	\$0	\$350,060	\$0	\$0	\$151,148	\$91,517	\$1,011,360	\$763,887
Miscellaneous Equipment															
Computer			1	2013	1,386	5		2,360			2,735	3,171	3,676	4,262	
Fitness equip											0	0	0	0	
FP2 Software				2017							0	0	0	0	
Turn out Gear			4 sets		10,000	10					19,161	0	25,751	0	
Turn out Gear			4 sets		10,000	10	15,000				0	22,213	0	29,852	
Turn out Gear			4 sets		10,000	10		16,000			0	22,879	0	30,748	
Turn out Gear			4 sets		10,000	10			16,000		0	23,566	0	31,670	
Turn out Gear			4 sets		10,000	10				16,000	0	24,273	0	32,620	
Turn out Gear			4 sets		10,000	10				18,603	0	25,001	0	33,599	
Hoses					1,400	10					2,846	0	3,825	0	
Air Tanks			1	2010		15					0	0	0	0	
Air Tanks			1	2011		15					0	0	0	0	
Air Tanks		1,570	4	1997	6,280	15		9,222			0	0	14,368	0	
Air Tanks		1,570	4	2013	6,280	15			9,784		0	0	15,243	0	
Air Tanks		1,570	2	1999	3,140	15					0	6,574	0	0	
Air Tanks		1,455	4	2015	5,600	15				8,986	0	0	14,000	0	
Air Tanks		1,455	6	2001	8,730	15					14,429	0	0	22,480	
Air Tanks		1,570	6	2002	9,420	15					16,037	0	0	24,985	
Air Tanks (Fibreglass)		1,455	1	1997	1,455	20					0	0	0	0	
Air Tanks		1,455	2	2002	2,910	15					5,103	0	0	7,950	
Air Tanks		1,455	1	2005	1,455	15					0	0	0	0	

Appendix A

DBID Fire 2026 Capital revised

Nov 17/25

Item Description	Cost per	Quantity	Year Acquired	Estimated Cost	Useful Life in Years	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050
Air Tanks	1,570	8	2007	12,560	15						0	24,788	0	0
Air Tanks	1,570	4	2020	6,500	15						12,092	0	0	18,839
SCBA masks						3,000	1,000	1,000	1,000		0	0	0	0
Air Packs (12 total)				7,050	1						15,204	83,142	96,384	21,046
Honda 3100 Generator	4,000	1	2007	4,000	20		6,810				0	0	0	12,299
Honda 3000 Generator EU	3,500	1	2007	3,500	20		5,959				0	0	0	10,762
Honda EU1000i generator lights	1,800	1	2004	1,800	20		2,975				0	0	0	5,373
Honda EU1000i generator lights	1,800	1	2007	1,800	20		3,064				0	0	0	5,535
Honda 2200 watt generator	2,500	1	2007	2,500	20		4,256				0	0	0	7,687
Spreader	8,560	1	2005	8,560	12						0	19,014	0	27,110
Airbag kit	4,000	1	2005	4,000	12						0	8,885	0	12,668
Portable jaws kit	4,000	1	2005	4,000	12						0	8,885	0	12,668
JAWS combi tool/2020 conversion	9,095	1	2020	9,095	12						0	20,809	0	29,668
JAWS blade and hose	5,432	1	2016	5,432	12						0	12,428	0	17,719
Jaws Telescopic Ram	4,000	1	2017	4,000	12						0	0	0	0
JAWS hose	1,700	1	2018	1,700	12						0	0	0	0
compressor accessories	10,000	1	2000	10,000	35						0	0	0	0
portable 12 volt compressor	300	1	2006	300	10						647	0	869	0
CPR practice dolls (set of 3)	630	1	2008	630	12						0	1,441	0	2,055
AED trainer	1,035	1	2020	1,035	12						2,043	0	2,912	0
portable winch	1,500	1	2006	1,500	12						0	3,432	0	4,893
life jackets	1,200	2	2006	2,400	12						3,000	5,491	0	7,829
Basket Stretcher	800	1	2020	800	12						1,579	0	2,251	0
Stabalization bars (car kit)	2,500	1	2006	2,500	12						0	5,553	0	7,918
AED (defibrulators)	2,800	2	2020	5,600	12						11,052	0	15,758	0
roberston clam (person carrier)	1,500	1	2024	1,500	12						0	3,432	0	4,893
Stihl Cuttoff Saw	1,350	1	2017	1,350	12						2,744	0	3,913	0
bedslide 8-3	2,086	1	2017	2,086	12						4,240	0	6,046	0
Wajax pump	1,200	2	2019	2,400	12						4,599	0	6,557	0
Forcible entry prop	3,000	1	2022	3,000	12						6,098	0	8,695	0
Rescue Rudy	2,045	1	2021	2,045	12						4,157	0	5,926	0
Tablets for trucks	700	3	2022	2,100	5		3,575				4,145	4,805	5,570	6,457
RIT Pack	4,180	1	2021	4,180	15						0	9,286	0	0
Scott cylinder for RIT pack	2,528	1	2021	2,528	12						5,140	0	7,328	0
Total Misc Equipment				230,508		18,000	55,221	17,000	26,784	27,589	137,050	339,068	239,072	433,586
Total Capital Expenditures						\$168,000	\$55,221	\$367,060	\$26,784	\$27,589	\$288,198	\$430,585	\$1,250,432	\$1,197,472

DEEP BAY IMPROVEMENT DISTRICT

ANNUAL WATER SYSTEM REPORT 2025

1 Introduction

This annual water report describes the Deep Bay Improvement District (DBID) water system and summarizes the water quality and production data from January 1, 2025 - December 31, 2025. This report also includes a summary of 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 630 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.

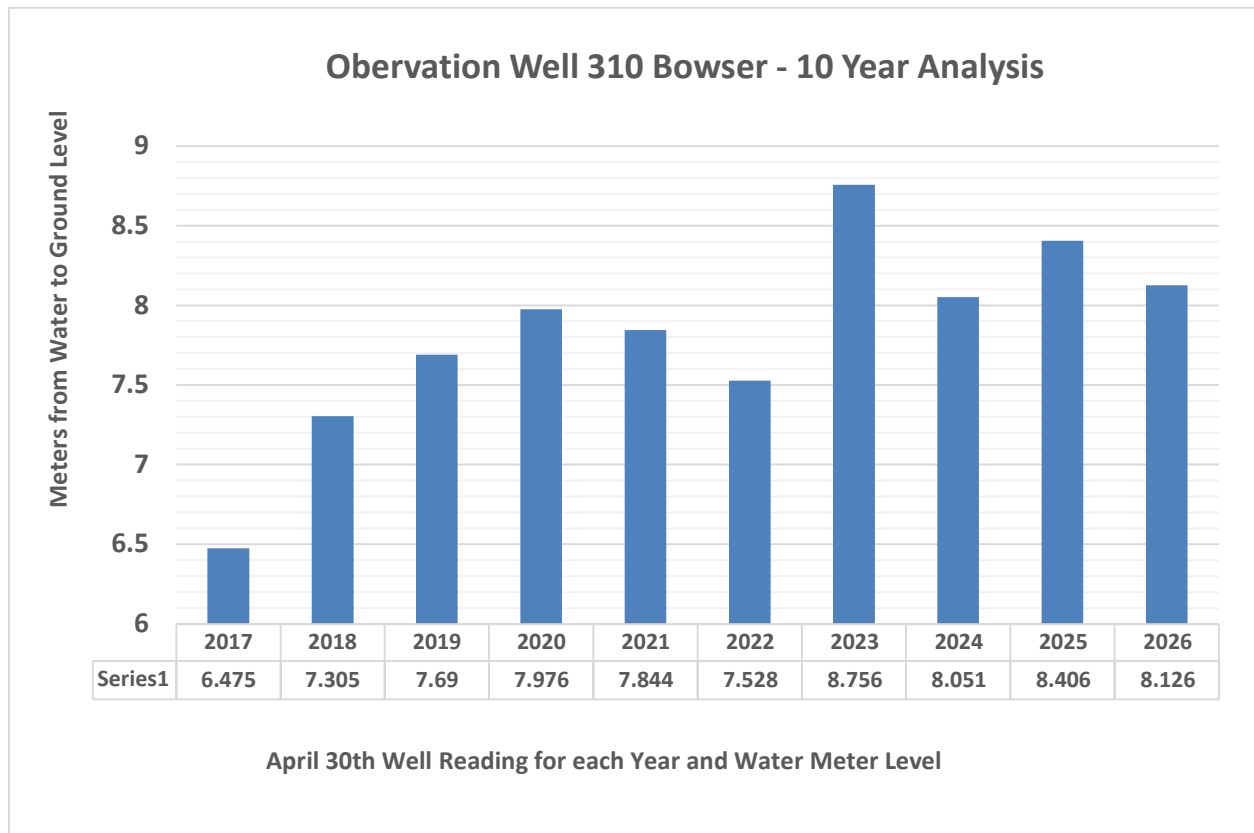
Currently Wells 4, 5, 6 & 8 are used for production supply. Wells 1, 2 & 3 are on standby for emergency use only.

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 meter 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, in other words the distance from the ground to the water. This also indicates that the aquifer water level is generally dropping over the past 10 years.



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 professional water tank condition assessment and recommendation was a factor in why the Board did not proceed with reservoir replacement. Reservoir replacement is now budgeted in the long-term capital budget in 2039. The reservoir will continue to be monitored, and the replacement year could be adjusted if necessary.

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 5 sample sites, as identified by Island Health. At least three samples are normally 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.

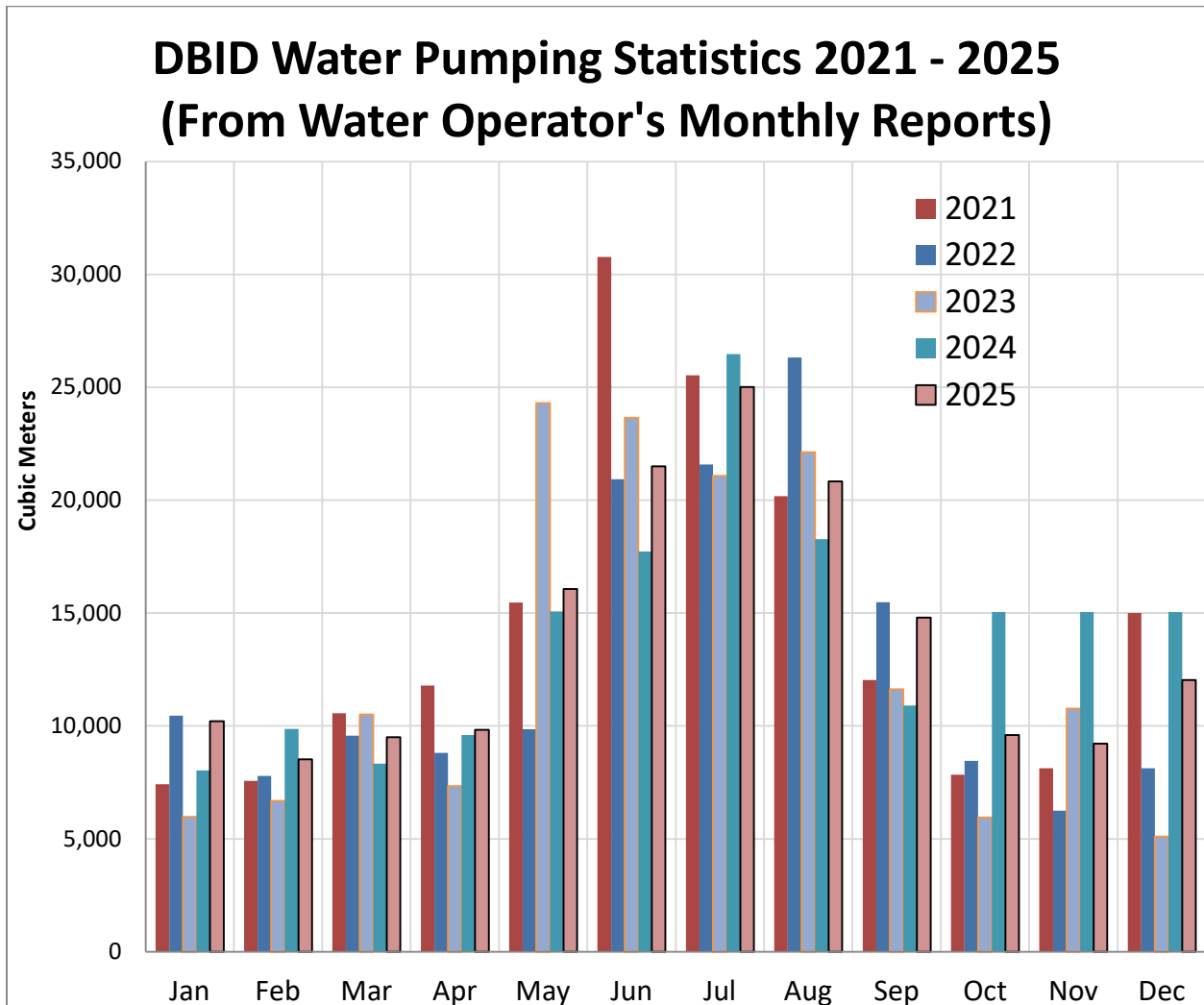
4 Water Quality Inquiries and Complaints

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.

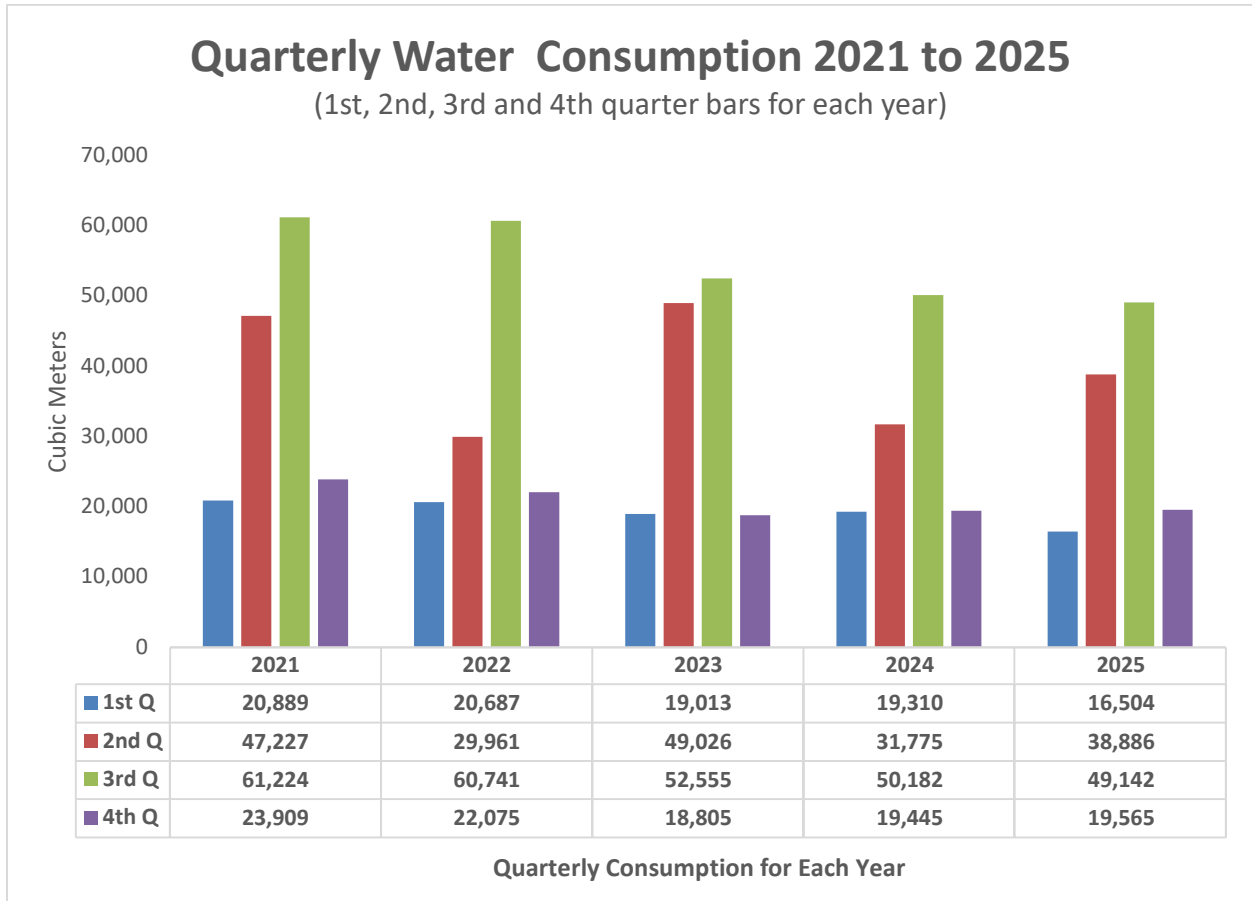
5 Groundwater Production and Consumption

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. Voluntary watering restrictions based on other RDN areas is followed.



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 has been expanded to flush all water lines at least once per year. Fire hydrants are inspected and serviced as required. Fire hydrant servicing has been budgeted to move towards a more proactive approach to regularly service the fire hydrants.

7 Water System Projects

7.1 2025 Completed Studies

There were no major engineering or other studies undertaken in 2025.

7.2 2025 Completed Projects

There were no major capital projects in 2025. There were some water capital payments made in 2025 for the Thompson Clarke West Watermain Replacement project, but these payments were mostly related to work that was carried out in 2024. A full accounting of direct and indirect costs associated with this project was publicly reported and is posted on the DBID website.

8 Emergency Response Plan

The Emergency Response Plan (ERP) was reviewed and updated in 2021. The ERP is in the process of being reviewed and updated. 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 - 2025

Location	Date	Coliform	E. Coli
4529 Thompson Clarke East, Deep Bay Water System Fire Hall	16-Dec-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	16-Dec-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	10-Dec-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	10-Dec-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	10-Dec-2025	LT1	LT1
4529 Thompson Clarke East, 5532 Deep Bay Drive Tap on Left Side of Trailer	01-Dec-2025	LT1	LT1
Deep Bay Water System Fire Hall	01-Dec-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	01-Dec-2025	LT1	LT1
4529 Thompson Clarke East, Deep Bay Water System Fire Hall	25-Nov-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	25-Nov-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	18-Nov-2025	LT1	LT1
4529 Thompson Clarke East, 5532 Deep Bay Drive Tap on Left Side of Trailer	18-Nov-2025	LT1	LT1
Deep Bay Water System Fire Hall	18-Nov-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	18-Nov-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	03-Nov-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	03-Nov-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	03-Nov-2025	LT1	LT1
4529 Thompson Clarke East, Deep Bay Water System Fire Hall	28-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	28-Oct-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	21-Oct-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	21-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	21-Oct-2025	LT1	LT1
4529 Thompson Clarke East, Deep Bay Water System Fire Hall	14-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	14-Oct-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	07-Oct-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	07-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	07-Oct-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	02-Oct-2025	LT1	LT1
4529 Thompson Clarke East, 5532 Deep Bay Drive Tap on Left Side of Trailer	02-Oct-2025	LT1	LT1
Deep Bay Water System Fire Hall	02-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	02-Oct-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	01-Oct-2025	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2025

Location	Date	Coliform	E. Coli
4529 Thompson Clarke East,	01-Oct-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	01-Oct-2025	LT1	LT1
Deep Bay Water System Fire Hall	01-Oct-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	01-Oct-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	22-Sep-2025	25.4	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	22-Sep-2025	28.8	LT1
Reservoir Water Main, Reservoir Water Main	22-Sep-2025	LT1	LT1
4529 Thompson Clarke East,	16-Sep-2025	LT1	LT1
Deep Bay Water System Fire Hall	16-Sep-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	16-Sep-2025	LT1 GTR200	LT1 GTR200
4503 Mapleguard Drive Sampling Port	10-Sep-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	10-Sep-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	10-Sep-2025	LT1	LT1
4529 Thompson Clarke East,	02-Sep-2025	LT1	LT1
Deep Bay Water System Fire Hall	02-Sep-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	02-Sep-2025	3.1	LT1
4503 Mapleguard Drive Sampling Port	27-Aug-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	27-Aug-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	27-Aug-2025	LT1	LT1
4529 Thompson Clarke East,	20-Aug-2025	LT1	LT1
Deep Bay Water System Fire Hall	20-Aug-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	20-Aug-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	12-Aug-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	12-Aug-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	12-Aug-2025	LT1	LT1
4529 Thompson Clarke East,	06-Aug-2025	LT1	LT1
Deep Bay Water System Fire Hall	06-Aug-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	06-Aug-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	30-Jul-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	30-Jul-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	30-Jul-2025	LT1	LT1
4529 Thompson Clarke East,	23-Jul-2025	LT1	LT1
Deep Bay Water System Fire Hall	23-Jul-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	23-Jul-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	14-Jul-2025	LT1	LT1
4529 Thompson Clarke East,	14-Jul-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	14-Jul-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	14-Jul-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	08-Jul-2025	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2025

Location	Date	Coliform	E. Coli
Deep Bay Water System Fire Hall	08-Jul-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	08-Jul-2025	LT1	LT1
4529 Thompson Clarke East,	02-Jul-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	02-Jul-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	02-Jul-2025	1	LT1
4503 Mapleguard Drive Sampling Port	25-Jun-2025	LT1	LT1
Deep Bay Water System Fire Hall	25-Jun-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	25-Jun-2025	LT1	LT1
4529 Thompson Clarke East,	16-Jun-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	16-Jun-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	16-Jun-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	11-Jun-2025	LT1	LT1
Deep Bay Water System Fire Hall	11-Jun-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	11-Jun-2025	LT1	LT1
4529 Thompson Clarke East,	03-Jun-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	03-Jun-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	03-Jun-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	27-May-2025	LT1	LT1
4529 Thompson Clarke East,	27-May-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	27-May-2025	2	LT1
Deep Bay Water System Fire Hall	27-May-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	27-May-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	21-May-2025	1	LT1
4529 Thompson Clarke East,	21-May-2025	2	LT1
Reservoir Water Main, Reservoir Water Main	21-May-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	12-May-2025	LT1	LT1
Deep Bay Water System Fire Hall	12-May-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	12-May-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	05-May-2025	LT1	LT1
4529 Thompson Clarke East,	05-May-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	05-May-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	30-Apr-2025	LT1	LT1
Deep Bay Water System Fire Hall	28-Apr-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	28-Apr-2025	2.0	LT1
4503 Mapleguard Drive Sampling Port	22-Apr-2025	LT1	LT1
4529 Thompson Clarke East,	22-Apr-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	22-Apr-2025	2	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	15-Apr-2025	LT1	LT1
Deep Bay Water System Fire Hall	15-Apr-2025	LT1	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2025

Location	Date	Coliform	E. Coli
Reservoir Water Main, Reservoir Water Main	15-Apr-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	08-Apr-2025	LT1	LT1
4529 Thompson Clarke East,	08-Apr-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	08-Apr-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	02-Apr-2025	LT1	LT1
Deep Bay Water System Fire Hall	02-Apr-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	02-Apr-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	25-Mar-2025	LT1	LT1
4529 Thompson Clarke East,	25-Mar-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	25-Mar-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	19-Mar-2025	LT1	LT1
Deep Bay Water System Fire Hall	19-Mar-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	19-Mar-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	10-Mar-2025	LT1	LT1
4529 Thompson Clarke East,	10-Mar-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	10-Mar-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	05-Mar-2025	LT1	LT1
Deep Bay Water System Fire Hall	05-Mar-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	05-Mar-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	26-Feb-2025	LT1	LT1
4529 Thompson Clarke East,	26-Feb-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	26-Feb-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	18-Feb-2025	QRWRT	QRWRT
Deep Bay Water System Fire Hall	18-Feb-2025	QRWRT	QRWRT
Reservoir Water Main, Reservoir Water Main	18-Feb-2025	QRWRT	QRWRT
4503 Mapleguard Drive Sampling Port	11-Feb-2025	LT1	LT1
4529 Thompson Clarke East,	11-Feb-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	11-Feb-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	11-Feb-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	27-Jan-2025	LT1	LT1
4529 Thompson Clarke East,	27-Jan-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	27-Jan-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	23-Jan-2025	0	0
4503 Mapleguard Drive Sampling Port	22-Jan-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	20-Jan-2025	LT1	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	20-Jan-2025	LT1	LT1
Deep Bay Water System Fire Hall	20-Jan-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	20-Jan-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	14-Jan-2025	34	LT1

"Appendix A" Deep Bay Improvement District Water Testing Results - 2025

Location	Date	Coliform	E. Coli
4529 Thompson Clarke East,	14-Jan-2025	LT1	LT1
Deep Bay ID Concrete Reservoir - Lower, Storage	14-Jan-2025	LT1	LT1
Deep Bay ID Concrete Reservoir - Upper, Storage	14-Jan-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	14-Jan-2025	LT1	LT1
4503 Mapleguard Drive Sampling Port	08-Jan-2025	2	LT1
5532 Deep Bay Drive Tap on Left Side of Trailer	08-Jan-2025	LT1	LT1
Deep Bay ID Concrete Reservoir - Lower, Storage	08-Jan-2025	LT1	LT1
Deep Bay ID Concrete Reservoir - Upper, Storage	08-Jan-2025	LT1	LT1
Deep Bay Water System Fire Hall	08-Jan-2025	LT1	LT1
Reservoir Water Main, Reservoir Water Main	08-Jan-2025	LT1	LT1

Acceptable Sample Results as per VIHA

The following results are considered acceptable for drinking water.

E. Coli

No E. Coli detectable per 100 ml of each water sample.

Coliform

If only one sample is taken in a 30-day period:

No detectable Coliform per 100 ml of water

If more than one sample is taken in a 30-day period:

At least 90% of samples will have no detectable Coliform per 100 ml of water, and

No sample has more than 10 total Coliform per 100ml of water

Testing Codes

LT1 ~ Less than 1

GTR200 ~ Greater than 200 background colonies on membrane filter per 100 ml of sample.

QRWRT ~ Sample exceeded 30 hours from time of collection, results may not be valid. No written report will be issued and only a qualitative result will be reported by telephone when test is completed.

Deep Bay Fire/Rescue Society

2025 Presidents Report – April 27, 2026

Hello everyone: My name is Barb Nixon, President of the DBFRS along with Secretary/Treasurer John Smith and Directors-Robert Hale, Manfred Winter, Ron Mielke, Val Pardiak, Dave Harvey and Linda McKay.

We have participated in Bottle Drives, Shirt and Hat sales, Reflective street sign sales, Garage sale and also Parksville Beach Festival for which we have applied to be gate ambassadors once again. If accepted, we will need 7 volunteers per shift so the community's help will be needed and much appreciated.

Our next Bottle Drive is Saturday September 12th, 2026.

We are planning our 4th annual garage sale to be held tentatively July 18th, 2026. Keep your eyes on the mailbox signs or Facebook for more info.

Many thanks to everyone who help to make our bottle drives such a success. Our total donations to the Deep Bay Volunteer Fire Department thus far are \$264,670.00. None of this would be possible without the support from our Volunteer Fire Department members, the Society, our community, Lighthouse Feed and Garden, Ship N Shore, Telus and others.

We now have our charitable status and can issue tax receipts for donations over \$10 upon request. Society memberships are \$10 per year.

Barb Nixon
President, DBFRS