

REGULAR BOARD MEETING MINUTES
Tuesday, December 17, 2024
7:00 pm

Attendance In Person:

Trustees:

Susan Leslie, Trustee, Chaired the Meeting
Shannon Aldinger, Trustee
Chelsea McCannel-Keene, Trustee
Cristi May Sacht, Trustee

Regrets:

Michelle Waite, Board Chairperson
Sarah Jane Howe, Vice Chair
Janice Caton, Trustee

Staff:

Dr. Jeremy Morrow, Superintendent of Schools
Carrie McVeigh, Secretary-Treasurer
Joe Heslip, Associate Superintendent
Jay Dixon, Associate Superintendent
Dr. Vivian Collyer, Associate Superintendent
Josh Porter, Director of Information Technology
Candace Hilton, Director of Finance
Molly Proudfoot, Director of Operations (portion of meeting)
Craig Sorochoan, Manager of Communications

Recording Secretary: Marlene Leach, Sr. Executive Assistant

1. Welcome and Call to Order – 7:00 pm

The Board of Education acknowledges that we are on the traditional territories of the K'ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

Trustee Leslie called the meeting to order at 7:00pm and welcomed everyone and noted that quorum was reached with four of the seven trustees in attendance.

2. Adoption of Agenda

Motion to Amend the agenda: (RP-2024-12-17-01)

THAT the Board of Education of School District No.71 (Comox Valley) amend the December 17, 2024, Regular Public Board Meeting Agenda.

[McCannel-Keene/Aldinger]

CARRIED

Amendment:

Defer the CVRD Arena 3 request, item 9Bv, in this agenda, to the January 28, 2025, Regular Public Agenda.

Trustee McCannel-Keene noted that the amendment was not meant to delay the matter, but rather requires a further discussion with a fuller, stronger Board presence to discuss the request.

Motion: (RP-2024-12-17-02)

THAT the Board of Education of School District No.71 (Comox Valley) adopt the December 17, 2024, Regular Public Board Meeting Agenda as amended.

[May Sacht/McCannel-Keene]

CARRIED

3. Board Meeting Minutes

Pages 1-8

Motion: (RP-2024-12-17-03)

THAT the Board of Education of School District No.71 (Comox Valley) adopt the November 26, 2024, Regular Public Board Meeting Minutes as presented.

[Aldinger/May Sacht]

CARRIED

4. Unfinished Business – None

5. Record of In-Camera Meetings

Page 9

- November 26, 2024 – Regular In-Camera Meeting

6. Board Chairperson Report - None

7. Presentations / Delegations - None

8. Open Committee of the Whole – For Information Only

Next Open Committee of the Whole Meeting:

TOPICS: TBD

DATE: January 14, 2025

TIME: 7:00

LOCATION: School Board Office Boardroom: 2488 Idiens Way, Courtenay

9. Strategic Direction

A. Learning Services

i. Superintendent District Report – Verbal

- As December is a busy month, it was acknowledged how much work occurs in schools this time of year and the phenomenal effort that goes into many holiday performances and the many community connections that took place.
- District schools filled over 600 hampers for the Sharing the Spirit program: a great accomplishment! Volunteers from 19Wing Comox helped deliver the hampers.

- The district is celebrating some grade 7 & 8 students from Hornby Island Community School who finished in the top ten in the CVC music challenge and earned \$3,000 for musical instruments for their school. The video is available on the SD71 Facebook page.
- Everyone Deserves A Smile (EDAS) wrapped up delivering over 1600 care packages that were delivered to people in need and united 21 schools. Many thanks to everyone who donated their time and energy for this cause.
- Eight schools participated in a variety of performances during North Island Regional Drama Festival hosted by G.P. Vanier Secondary.
- Comox Valley Wrestlers competed at the Christmas Classic in Duncan, BC., which included 26 wrestlers from six district schools resulting in 3 gold, 7 silver, and 9 bronze medals.
- Heartfelt gratitude to staff and students for a much-deserved winter break. Each member of the learning community helps contribute to the success of the students and the strength of the learning community. The Superintendent thanked everyone for all they do and looks forward to welcoming everyone back in the new year.

- ii. **Indigenous Education Teacher Liaison Committee** – PowerPoint Presentation
Presenters: Joe Heslip - Associate Superintendent, Lelaina Jules - District Vice Principal Indigenous Education, Jeannine Walker - Indigenous Support Teacher, and Lynn Swift - District Indigenous Curriculum Support Teacher

Pages 10-16

The Associate Superintendent, as co-presenter, introduced the other presenters. The presenters shared information about the Teacher Liaison Committee - Indigenous Education, their vision, values, and what the committee does. The Committee and Associate Superintendent answered Trustee questions. The Superintendent thanked the presenters and staff attendee, Chettie McDonald, for speaking their language and acknowledged their wisdom, grace, leadership, and their work to support decolonization.

- iii. **International Program Overview** – Briefing Note
Greg Kochanuk, District Principal of International Student Program

Pages 17-18

The Superintendent reviewed the briefing note with Trustees. There are currently 268 international students: FTE = 201. This is a positive program where the students often take part in almost every possible activity and opportunity in the school and community. These students add a valuable multicultural component to the schools and communities.

Motion: (RP-2024-12-17-04)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the International Program Overview briefing note dated December 17, 2024, as presented.
[May Sacht/McCannel-Keene]

CARRIED

B. Business Services

i. **2023-24 Statement of Financial Information (SOFI)**

Pages 19-90

Carrie McVeigh, Secretary-Treasurer

The Secretary-Treasurer highlighted items from the briefing note. In accordance with the Financial Information Act, each School Board is required to prepare a SOFI report of financial information for each fiscal year that is part of the annual audited financial statements. The Superintendent answered the Trustee questions.

Motion: (RP-2024-12-17-05)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Statement of Financial Information for the fiscal year end June 30, 2024, as presented. [McCannel-Keene/May Sacht]

CARRIED

ii. **Food Advisory Committee Meeting, December 04, 2024 - Verbal Update**

Carrie McVeigh, Secretary-Treasurer

The Secretary-Treasurer provided an update about the first meeting that took place on December 04, 2024, where 11 members were in attendance. There is a total of 18 members, and a recent addition of 3 students. Using a flexible agenda, an extensive 1.5-hour discussion took place at the first meeting. Trustee Aldinger, who attended the meeting, noted that dynamic and engaged conversations took place and there is a real interest in developing a 5-year plan.

iii. **Transition of Indigenous Education Costs to the Operating Budget - Briefing Note, Carrie McVeigh, Secretary-Treasurer**

Pages 91-93

The Secretary-Treasurer reviewed the briefing note with Trustees.

Motions approved at the October 22, 2024, In-Camera Board meeting:

First Motion: (IC-2024-10-22-05)

THAT the Board of Education of School District No. 71 (Comox Valley) accept the recommendation from staff to transition the costs of both Elders and District Principal salary in the amount of \$300,000 (2024-25 budgeted costs), from the targeted Indigenous Education fund to the Operating fund, allowing for increases in cost pressures, as follows:

- *2025-26 Fiscal Year: Allocate 1/3 of the total costs (Elders and District Principal total compensation) from targeted funding to operating funding; and*
- *2026-27 Fiscal Year: Allocate 2/3 of the total costs (Elders and District Principal total compensation) from targeted funding to operating funding; and*

- *2027-28 Fiscal Year: Allocate the total costs (Elders and District Principal total compensation) from targeted funding to operating funding.*

[May Sacht/Lelsie]

CARRIED

Second Motion: (IC-2024-10-22-06)

THAT the Board of Education of School District No. 71 (Comox Valley) move the In-Camera Motion regarding the Transition of Indigenous Education Costs to the Operating Budget, as passed on October 22, 2024, to the Regular Public meeting on November 26, 2024, as information, giving time for staff to advise the Indigenous Education Council (IEC), taking place at the November IEC meeting, of the Board's decision.

[Waite/May Sacht]

CARRIED

Motion: (RP-2024-12-17-06)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Transition of Indigenous Education Costs to the Operating Budget briefing note, dated December 17, 2024, as presented.

[May Sacht/Aldinger]

CARRIED

- iv. **Staffing Survey – Briefing Note**
Sheila Powell, Director of Human Resources

Pages 94-95

The Secretary-Treasurer reviewed the briefing note with Trustees and answered Trustee questions and received their comments.

Motion: (RP-2024-12-17-07)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Staffing Survey briefing note, dated December 17, 2024, as presented.

[Aldinger/May Sacht]

CARRIED

During Agenda section 2.0 Adoption of the Agenda, a motion was carried to amend the agenda to defer the CVRD Arena 3 request, item 9Bv below, to the January 28, 2025, Regular Public meeting Agenda.

Pages 96-238

- v. **License to Occupy Request – Comox Valley Regional District (CVRD) Business Case Arena 3 - Briefing Note, Molly Proudfoot, Director of Operations**

10. Board Standing Committee Reports

A. Open Committee of the Whole – None

B. Ad Hoc Policy Committee – None

i. Next Ad Hoc Policy Committee Meeting:

Wednesday, January 08, 2025, 4:00 pm – 5:30 pm

11. Board Business

A. Trustee Report - Gender-Based Violence Committee

Page 239-240

Shannon Aldinger, Trustee

In her report, Trustee Aldinger discussed the fourth Gender-Based Violence Committee meeting that took place on December 04, 2024. The next meeting will take place on January 04, 2025.

B. Preliminary Discussion of BCSTA Motions for AGM: April 24-26, 2024 – Verbal Report, Shannon Aldinger, Trustee, BCSTA Trustee Representative

Trustee Aldinger shared that the BCSTA AGM occurs in April of each year and the motions to bring forward to BCSTA occur in February. The motions to bring forward should be on the table at the January Regular Public Board meeting. Trustees provided their interest in knowing what past motions the Board and other districts have brought forward and what the outcomes were. It was proposed that the Board bring the motions forward to January Committee of the Whole meeting first, then to the January Regular Public Board meeting for approval, and then bring forward to the BCSTA AGM meeting.

12. Board Correspondence - None

13. Public Question Period to the Board – max. 15 minutes

There were no questions from the public.

14. Meeting Adjourned – 8:01pm

MOTION: (RP-2024-12-17-08)

THAT the Board of Education of School District No. 71 (Comox Valley) adjourn this meeting.

[May Sacht/Aldinger]

CARRIED

Board Approved on:
January 28, 2025

Certified Correct:



Carrie McVeigh
Secretary-Treasurer

Michelle Waite
Board Chairperson

REGULAR BOARD MEETING MINUTES
Tuesday, November 26, 2024
7:00 pm

Attendance In Person:

Trustees:

Michelle Waite, Board Chairperson
Chelsea McCannel-Keene, Trustee
Cristi May Sacht, Trustee
Janice Caton, Trustee
Sarah Jane Howe, Trustee
Shannon Aldinger, Trustee
Susan Leslie, Trustee

Staff:

Dr. Jeremy Morrow, Superintendent of Schools
Carrie McVeigh, Secretary-Treasurer
Jay Dixon, Associate Superintendent
Dr. Vivian Collyer, Associate Superintendent
Joe Heslip, Associate Superintendent
Sean Lamoureux, Associate Superintendent
Josh Porter, Director of Information Technology
Candace Hilton, Director of Finance
Molly Proudfoot, Director of Operations
Adem Idris, Manager of Capital Projects
Lisa Pedersen-Skene, District Principal Early Learning and Child Care
Craig SoroChan, Manager of Communications

Regrets: Sarah Jane Howe, Vice Chairperson

Recording Secretary: Marlene Leach, Sr. Executive Assistant

1. Call to Order – 7:01 pm

The Board of Education acknowledges that we are on the traditional territories of the K’ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

The Board Chairperson called the meeting to order at 7:01 pm.

2. Adoption of Agenda

Motion: (RP-2024-11-26-01)

THAT the Board of Education of School District No.71 (Comox Valley) adopt the November 26, 2024, Board Meeting Agenda as presented.

[McCannel-Keene/Leslie]

CARRIED

3. Board Meeting Minutes

Pages 1-8

Motion: (RP-2024-11-26-02)

THAT the Board of Education of School District No.71 (Comox Valley) adopt the October 22, 2024, Regular Public Board Meeting Minutes as presented.

[May Sacht/Aldinger]

CARRIED

4. Unfinished Business – None

5. Record of In-Camera Meetings

Page 9

- October 22, 2024 – Regular In-Camera Meeting
- November 12, 2024 – Closed Committee of the Whole Meeting

6. Board Chairperson – Verbal Report

Pages 10-23

- SD71 sending well wishes to SD72 regarding the Carihi Secondary fire.
- Introductory meeting with Minister Beare, who had short sessions with all board chairpersons across the province.
- Trustees attended BCSTA Trustee Academy last week.
- K'ómoks First Nation hosted a Government-to-Government meeting that included learning and conversation leading to reconciliation and relationship building. Attendance included KFN officials and staff, school board, local and provincial government officials and staff.
- SD71 concert choir and band festival was wonderful to attend and included island and mainland bands and adjudicator feedback.
- Shout out to Youth Climate Action Summit, that took place this month, grades 8-12, education and collaboration. Thank you to all who organized and attended.

7. Presentations / Delegations

A. Digital Safety, AI & Emerging Technology

Pages 24-41

Shannon Hagen, Inclusion/Educational IT Lead Teacher and Kara Dawson, District Information Technology Support Teacher

Jay Dixon, Associate Superintendent, welcomed Shannon Hagen and Kara Dawson who provided a dynamic snapshot of all the emerging and ever-changing technologies and received Trustee comments and answered their questions. Missing from the presentation was Jane Rondow, District Assistive/Inclusion Technology Support Teacher who also works with the team. The three teachers support students, teachers, and parents/guardians.

The Associate Superintendent mentioned best practices around AI and Ministry guidelines for students and staff. This will likely be a topic for a future Open Committee of the Whole meeting.

8. Open Committee of the Whole – For Information Only

Next Open Committee of the Whole Meeting:

TOPICS: TBD
DATE: January 14, 2025
TIME: 7:00
LOCATION: School Board Office Boardroom: 2488 Idiens Way, Courtenay

9. Strategic Direction

A. Superintendent

i. Superintendent District Report – Verbal

- The Grey Cup visited Airport Elementary School this month.
- Sincere gratitude for a meaningful Remembrance Day. The Superintendent thanked active and former military personnel who joined the school Remembrance Day assemblies.
- The amazing Youth Climate Action Summit was a tremendous success that emphasized inter-generational learning, leadership and hope for a sustainable future with students taking center stage in actionable and meaningful change.
- Fantastic SD71 Band and Choir Festival; the Superintendent reflected on his previous personal experience.
- Gratitude to the partner groups who joined us at the Open Committee of the Whole and today's Regular Public Board meeting.
- Susan Aglukark, Juno Award Winning Artist, performed at GP Vanier and Isfeld; Thank you was given to the Wachiay Friendship Centre for sponsoring this event.
- Careers Team is organizing a wide variety of activities and events.
- Acknowledgement was given to the Director of Operations and team for their incredible efforts during and after the bomb cyclone storm, including a tree falling on Ecole Puntledge Park School, and yet only closed for one day.
- Celebrating former student, Sophia Vaillant, who raised over \$26,000 for the Lake Trail Community Education Society by donating and raffling two Taylor Swift Tickets; what a great example a single person can make.
- Winter break is less than a month away; students and parents are encouraged to connect with their school if supports are needed during the season.

ii. Proposed Boundary Catchment Adjustments - Briefing Note

Jay Dixon, Associate Superintendent, Molly Proudfoot, Director of Operations

Pages 15-41

The Associate Superintendent spoke to the briefing note that included recommendations and feedback data from the public online portal and believes that this process has been thorough.

The Associate Superintendent and Director of Operations answered Trustee questions and received their comments. The Communications Manager confirmed that it is important to retain all the Proposed Boundary Catchment Adjustments Review information. Reviews are a continual process, and the next review will take place in the fall of 2025.

Motion: (RP-2024-11-26-03)

THAT the Board of Education of School District No. 71 (Comox Valley) direct staff to proceed with the implementation of the proposed boundary adjustments identified for Brooklyn, Valley View, Aspen Park, and Airport Elementary.

[Caton/Leslie]

CARRIED

iii. Tribune Bay Outdoor Education Society – Business Plan

Pages 42-109

Dr. Jeremy Morrow, Superintendent

The Superintendent, shared that at request of the Board, the Tribune Bay Outdoor Education Society Business Plan is being brought forward to the public Board meeting to ensure transparency, honesty, and creditability. A Trustee thanked the district and communities for their work that went into this process.

Motions passed in the October 22, 2024, In-Camera Meeting:

Motion 1: (IC-2024-10-22-10)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Tribune Bay Outdoor Education Centre Business Plan and, request staff to commence the process for terminating any agreements, including communication to relevant parties, withdraw the Parks Permit application and issue a press release communicating the decision.

[Caton/Waite]

CARRIED

Motion 2: (IC-2024-10-22-11)

THAT the Board of Education move the Tribune Bay Outdoor Education Centre Business Plan, dated October 22, 2024, and the In-Camera motion to discontinue the Tribune Bay Outdoor Education Centre to the November 26, 2024, Public Board meeting.

[Caton/Howe]

CARRIED

Motion: (RP-2024-11-26-04)

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Tribune Bay Outdoor Education Society Business Plan, dated October 2024, as presented.

[May Sacht/Aldinger]

CARRIED

B. Secretary-Treasurer

- i. **Long Range Facilities Plan (LRFP)** – Briefing Note
Molly Proudfoot, Director of Operations

Pages 110-111

The Director of Operations met with district staff to discuss the current LRFP that is becoming out of date and there is a need to revisit and revise it. The briefing note outlines the process to engage in tendering a Request for Services in the new year, for a consultant to assist with drafting and streamlining the document to be more adaptable to updates on a continual basis and likely a shorter and succinct document. The Director of Operations answered Trustee questions. A final draft will hopefully be ready and presented to the Board within one year after being awarded to a consultant. The Board will receive mini updates during the year and their feedback welcomed.

Motion: (RP-2024-11-26-05)

THAT the Board of Education of School District No.71 (Comox Valley) receive the Long Range Facilities Plan briefing note, dated November 26, 2024, as presented.

[Leslie/Aldinger]

CARRIED

- ii. **License to Occupy Request - Comox Valley Search and Rescue Land Use** Briefing Note, Carrie McVeigh, Secretary-Treasurer

Pages 112-115

The Secretary-Treasurer highlighted the briefing note and letter with Trustees, answered their questions and received their concerns.

Motion: (RP-2024-11-26-06)

THAT the Board of Education of School District No. 71 (Comox Valley) refer the school district land use request from Comox Valley Search and Rescue (CVSAR), received September 18, 2024, to staff, to advise CVSAR that the school district is unable to grant a license to occupy agreement for land use at this time, but will reconsider the request, pending receipt and review of a new District Long Range Facility Plan (LRFP).

[McCannel-Keene/May Sacht]

CARRIED

- iii. **Early Learning and Child Care Annual Operating Report** – Briefing Note
Lisa Pedersen-Skene, District Principal, Early Learning and Child Care

Pages 116-119

The District Principal of Early Learning and Child Care is working with one Kindergarten teacher from each school, and some principals and vice principals, looking at what the current Kindergarten transitions look like. A Welcome to Kindergarten survey was done in June and some parents' feedback was on the hardships of gradual entry, that child care is an issue. The group has met twice and will meet again in January. The District Principal of Early Learning and Child Care answered the Trustee questions.

Motion: (RP-2024-11-26-07)

THAT the Board of Education of School District No.71 (Comox Valley) receive the Early Learning and Child Care Annual Operating Report briefing note, dated November 26, 2024, as presented.

[Leslie/Aldinger]

CARRIED

iv. Quarter 1 Financial Update – 2024-25 Annual Budget

Pages 120-122

Jennifer Nelson, Assistant Secretary-Treasurer

The Assistant Secretary-Treasurer explained the comparison of the actual revenues and expenses to September 30, 2023, in comparison to the adopted annual budget. This is just a snapshot, not the amended budget at this point, and projections are not currently being done. The Assistant Secretary-Treasurer answered Trustee questions.

Motion: (RP-2024-11-26-08)

THAT the Board of Education of School District No.71 (Comox Valley) receive the 1st Quarter Financial Report, dated November 26, 2024, as presented.

[May Sacht/McCannel-Keene]

CARRIED

v. Comox Valley Schools Food Advisory Committee – Terms of Reference

Pages 123-126

Carrie McVeigh, Secretary-Treasurer

The Secretary-Treasurer reviewed the briefing note with Trustees and answered their questions. Under the section named, “Success Indicators”, a request was made to update “vulnerable learners” to “priority learners” and the Secretary-Treasurer will make the change. There was also a request for a Student Voice member to join the committee and the Superintendent agreed.

Motion: (RP-2024-11-26-09)

THAT the Board of Education of School District No.71 (Comox Valley) receive the Comox Valley Schools Food Advisory Committee – Terms of Reference briefing note, dated November 26, 2024, as presented.

[May Sacht/Aldinger]

CARRIED

10. Board Standing Committee Reports

A. Open Committee of the Whole

i. Open Committee of the Whole Report to the Board – November 12, 2024

Pages 127-129

Motion: (RP-2024-11-26-10)

THAT the Board of Education of School District No.71 (Comox Valley) receive the Open Committee of the Whole Report to the Board dated November 12, 2024, as presented.

[McCannel-Keene/Leslie]

CARRIED

B. Ad Hoc Policy Committee

i. Ad Hoc Policy Committee Report to the Board – October 30, 2024

Pages 130-133

Trustee McCannel-Keene noted that she was appointed the chair of the Ad Hoc Policy Committee.

Motion: (RP-2024-11-26-11)

THAT the Board of Education of School District No.71 (Comox Valley) receive the October 30, 2024, Ad Hoc Policy Committee Report to the Board as presented.

[Aldinger/McCannel-Keene]

CARRIED

ii. Next Ad Hoc Policy Committee Meeting:

Wednesday, January 08, 2025, 4:00 pm – 5:30 pm

11. Board Business

A. Trustee Report - Gender-Based Violence Committee

Page 134-135

Shannon Aldinger, Trustee

Trustee Aldinger reviewed highlights of her report, including welcoming Tara Ryan, District Vice-Principal of Inclusive Education and Karla Lasota, District Outreach Counsellor, to the committee.

B. Trustee Report – BCSTA Provincial Council Meeting

Page 136-144

Shannon Aldinger, Trustee

As the BCSTA Provincial Council Representative, Trustee Aldinger attended the meeting that took place on October 25-26, 2024, at SFU Morris J. Wosk Centre for Dialogue in Vancouver and provided highlights of her report.

C. 2024-25 Board Committees Update

Pages 145-146

Michelle Waite, Chairperson

The Chairperson emphasized the updates to the Committee list; Trustee McCannel-Keene was appointed Chair of the Ad Hoc Policy Committee, and the Comox Valley Schools Food Advisory Committee was added.

Motion: (RP-2024-11-26-12)

THAT the Board of Education of School District No.71 (Comox Valley) approve the updated 2024-25 Board Committees as presented.

[Leslie/Aldinger]

CARRIED

12. Board Correspondence - None

13. Public Question Period to the Board – max. 15 minutes

One comment from the public was received. The Superintendent answered a question about the boundary feedback.

14. Meeting Adjourned – 8:48pm

MOTION: (RP-2024-11-26-13)

THAT the Board of Education of School District No. 71 (Comox Valley) adjourn this meeting.

[Aldinger/McCannel-Keene]

CARRIED

Board Approved on:

December 17, 2025

Certified Correct:

Carrie McVeigh
Secretary-Treasurer

Michelle Waite
Board Chairperson

RECORD OF IN-CAMERA MEETINGS

TO: Board of Education

DATE: December 17, 2024

FROM: Office of the Secretary Treasurer

RE: Record of In-Camera Meetings

RECORD PURSUANT TO SECTION 72 (3) OF THE SCHOOL ACT:

A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded, and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board.

Matters discussed and decisions reached at the Special In-Camera, Regular In-Camera, and Closed Committee of the Whole meetings held since the last such report:

November 26, 2024 – Regular In-Camera Meeting

1. Receipt of and updates on personnel/legal matters, information for the Board.
2. Receipt of and updates on land/property matters, information for the Board.
3. Receipt of and updates on other matters, information for the Board.

The meeting was called to order at 5:44 and adjourned at 6:48 pm.



1



2

Vision

- Place-based focus
- Communication, relationship building, resource sharing and supporting one another towards rich and meaningful learning for our students
- Provide an ongoing connection between the Indigenous Education department and school-based staffs
- Teachers will share the information from their learning experience at the liaison committee meeting, with their school staff
- Share rich authentic resources/opportunities/supports/events that are available for teaching staff and students
- Connection to District Strategic Plan – Decolonizing and Indigenizing and Professional Teaching Standards, specifically #9

3

Intention

- Centering First Peoples Principles of Learning
- Modeling being in circle together and reciprocal relationship building
- Holding space for cultural safety and humility
- Building capacity for hard conversations and deeper conversations
- Upholding local Indigenous knowledge, ways of knowing, and stewardship
- Situating ourselves with our own identity personally and as a learning/teaching community; perspective and context

4

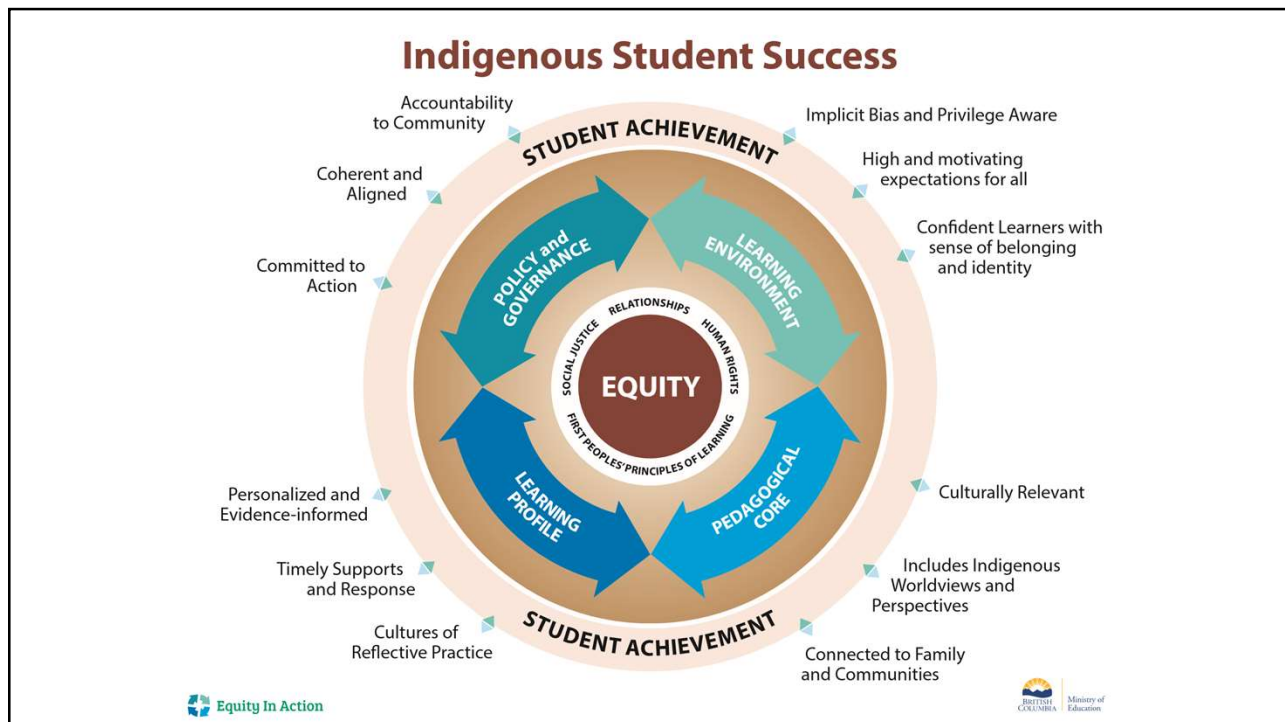


5

Indigenous Education Teacher Liaison committee

- Teachers K-12 come together 4 times a year to centre Indigenous ways of knowing, being and doing in our learning and teaching to influence our pedagogy
- Knowledge holders share, learn, and teach with us
- Doing this work together in connection with and guided by the new school district's strategic plan, BC professional teacher's standards (#9), First Peoples Principals of Learning, DRIPA, LEA, and our local enhancement agreement.

6




7

Staff Meetings

Capacity Building

- Please provide space (and time) for your Teacher Liaison to share valuable information with their colleagues
- Please Elevate the importance of this valuable knowledge through strategic placement near the beginning of staff meetings
- Please ensure that staff understand this link to the strategic plan "Decolonization and Indigenization"
- Please ensure that staff understand the "why" before the "how" (This is not simply providing blackline masters / handouts)

8



the family, the community, the land, the spirits, and the ancestors.

Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).

Learning involves recognizing the consequences of one's actions.

Learning involves generational roles and responsibilities.

Learning recognizes the role of indigenous knowledge.

Learning is embedded in memory, history, and story.

Learning involves patience and time.

Learning requires exploration of one's identity.

Learning involves recognizing that some knowledge is sacred and only shared with

9



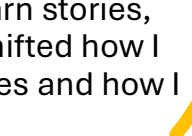
On the learning/teaching journey together. Collectively, we know more.

10



Feedback from previous members

“It is so hard to put into words the powerful influence and teachings the liaison group has had on me since I joined. As a new teacher in the district, I had no information of the indigenous people of this land and how to move forward in a good way. I have had the best intention to work on reconciliation and decolonizing within my practice, but I entered with such a colonizing way to push ahead. Sitting in group, taking the time to ask questions, to hear teachings, to learn stories, to share practice has profoundly shifted how I engage with students, my colleagues and how I engage with the land”




11



Feedback from previous members

“Another major concept I finally started to understand viscerally as a result of this group was my understanding of ‘Place’. A direct result of this understanding appears in the Science 9 online course I developed/revamped last year. The entire Environmental Science unit contains local Indigenous voice, videos, examples, etc. and I feel the unit is stronger for that added sense of ‘place’ in the lessons. I look forward to doing similar work in other courses I develop.”



12

Feedback from previous members

"My mindset has certainly shifted and is still shifting the more I learn. I believe it's true that the more we know the better we can do. I'm more careful with my words, what I'm sharing and how, and realize the depth of what I don't know and am committed to continue learning and making mistakes if necessary. I also have a greater sense of gratitude to be here as a visitor on this beautiful land."

13



14

BRIEFING NOTE

TO: Board of Education **DATE:** December 17, 2024
FROM: Greg Kochanuk, District Principal, International Student Program
RE: **International Program Overview**

Purpose

The purpose of the International Student Program is to provide a robust, sustainable program that is recognized nationally as providing an inclusive, multicultural student environment through the hosting of international students and the provision of Exchange Programs for students and for enriching educational opportunities in the District.

Strategic Alignment

The goals of the International Student Program are aligned with the goals laid out in the strategic plan of the Comox Valley School District. **Learning** is the centre of all we do, whether it be the provision of excellent academic programs for international students or providing global learning experiences for Comox Valley Students going to schools in international locations. We are **inclusive** almost by definition and welcome over 200 students from over 24 countries each year. As with all our students, international students benefit directly from our District's approach to learning-**personalized learning** experiences that are rooted deeply in **social emotional learning** in **flexible learning environments**.

Background

The International Student Program was started in the Comox Valley in 2002 and has enjoyed steady growth since then. In accordance with our desire to offer experiences to Comox Valley students, we are a much different program than many others in the Province. We do not just recruit international students as a fee-paying revenue generator. In 2022-23, we had 26 students from all three secondary schools attend schools in Germany, France, Japan and Spain. Last year, we had 21 students in the same countries. All these students have benefited richly from the experience of cementing language and culture and gaining an appreciation for cultural differences and realizing a global mindset they might never otherwise achieve.

We also established relationships with partner schools in Italy, Thailand, and Germany and send 70 students a year for a short term (2-3 week) Cultural Exchange. Many students and teachers have benefited from this experience and have become more aware of the world around them through the experience.

As of January 2025, we have 201 FTE (268 students by headcount) from 24 countries.

Analysis

As an organization, we have reached the upper limits of our capacity to host students from other countries in both our schools and our local homestays. It is very likely we will need to look at a reduction in numbers for the 2025-26 school year just by virtue of the fact that we do not have homestay capacity to continue to offer quality homes for students to stay in. Likewise, school space has also been stretched in recent years due to the influx of new Canadians and domestic movement of population from other parts of the country to the Comox Valley.

We will continue to offer both **1-1 Exchanges** (16 students participating from all three high schools in 2025-26) and **Cultural Exchanges** (Italy-GP Vanier, Germany-Mark Isfeld, Thailand-Highland Secondary in 2025-26).

Recommendation

That the Board of Education of School District No. 71 (Comox Valley) receive the International Program Overview briefing note, dated December 17, 2024, as presented.

Respectfully submitted,

Greg Kochanuk

Greg Kochanuk
District Principal, International Student Program

BRIEFING NOTE

TO: Board of Education
FROM: Carrie McVeigh, Secretary Treasurer
RE: **Statement of Financial Information**

DATE: December 17, 2024

Background

Attached is a copy of the Statement of Financial Information for School District No. 71 (Comox Valley) for the year ended June 30, 2024. In accordance with the Financial Information Act, each School Board is required to prepare a report of financial information for each fiscal year. Included in the report are the two following schedules:

Schedule of Remuneration and Expenses

This schedule lists all payments made to trustees and those employees with remuneration exceeding \$75,000.

Remuneration includes any form of salary, wages, taxable benefits, payment into trust or any form of income deferral paid by the Board to an employee but does not include anything payable under a severance agreement. Remuneration for individual employees can include payouts for vacation and compensatory time not taken, in addition to regular salary. Taxable benefits include auto allowances for employees who regularly use their personal vehicle for school district business and group life insurance premiums. Expenses are defined to include travel expenses, memberships, tuition, relocation expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of an employee, and which has not been included in 'remuneration'.

Schedule of Suppliers of Goods and Services

This schedule lists total payments made to suppliers in excess of \$25,000.

Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services. A significant portion of the supplier payments represents contributions to pension and employee benefit plans and contractors for capital projects. Payments for both employer and employee contributions to employee benefit plans are included.

Strategic Alignment

Providing the Statement of Financial Information aligns with the Boards Strategic Plan Value of **INTEGRITY**, by upholding high ethical standards through transparency, honesty and accountability.

Recommendation:

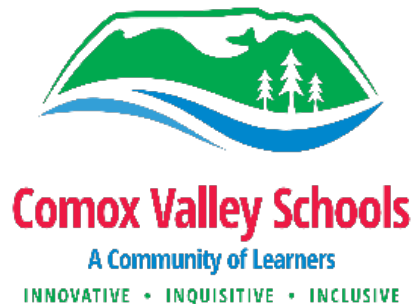
THAT the Board of Education of School District No. 71 (Comox Valley) receive the Statement of Financial Information for the fiscal year end June 30, 2024, as presented.

Respectfully submitted,

Carrie McVeigh

Carrie McVeigh
SecretaryTreasurer

**The Board of Education of
School District No. 71
(Comox Valley)**



**STATEMENT
OF
FINANCIAL INFORMATION**

Fiscal Year Ended June 30, 2024

**School District
Statement of Financial Information (SOFI)**

School District No. 71 (Comox Valley)

Fiscal Year Ended June 30, 2024

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses
8. Statement of Severance Agreements
9. Schedule of Payments for the Provision of Goods and Services
10. Reconciliation or explanation of differences to Audited Financial Statements



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

| | | |
|-----------------------------|-------------------------|-------------|
| SCHOOL DISTRICT NUMBER | NAME OF SCHOOL DISTRICT | YEAR |
| OFFICE LOCATION(S) | TELEPHONE NUMBER | |
| MAILING ADDRESS | | |
| CITY | PROVINCE | POSTAL CODE |
| NAME OF SUPERINTENDENT | TELEPHONE NUMBER | |
| NAME OF SECRETARY TREASURER | TELEPHONE NUMBER | |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended

for School District No. _____ as required under Section 2 of the Financial Information Act.

| | |
|--|-------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION | DATE SIGNED |
| SIGNATURE OF SUPERINTENDENT | DATE SIGNED |
| SIGNATURE OF SECRETARY TREASURER | DATE SIGNED |

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2024

Financial Information Act-Submission Checklist

| | | <i>Due Date</i> |
|----|--|------------------------|
| a) | ✓ A statement of assets and liabilities (audited financial statements). | <i>September 30</i> |
| b) | ✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements) | <i>September 30</i> |
| c) | ✓ A schedule of debts (audited financial statements). | <i>September 30</i> |
| d) | ✓ A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31). | <i>September 30</i> |
| e) | A schedule of remuneration and expenses, including: | <i>December 31</i> |
| | ✓ i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required. | |
| | ✓ ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member | |
| | ✓ iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required | |
| f) | ✓ An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required. | <i>December 31</i> |
| g) | ✓ Approval of Statement of Financial Information. | <i>December 31</i> |
| h) | ✓ A management report approved by the Chief Financial Officer | <i>December 31</i> |

School District No. 71 (Comox Valley)

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2024

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 71 (Comox Valley)

Jeremy Morrow, Superintendent
Date:

Carrie McVeigh, Secretary Treasurer
Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

School District No. 71 (Comox Valley)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 71 (Comox Valley)

June 30, 2024

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School District No. 71 (Comox Valley)

MANAGEMENT REPORT

Version: 6531-5785-3803

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 71 (Comox Valley) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.



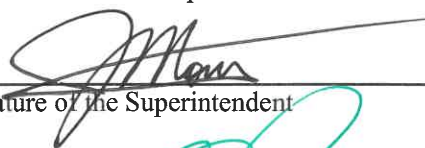
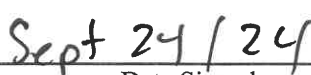
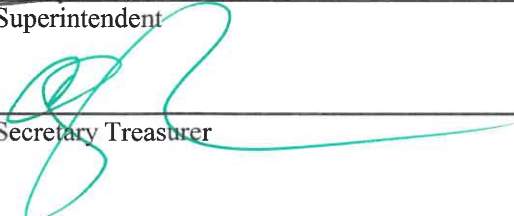

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 71 (Comox Valley) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 71 (Comox Valley) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 71 (Comox Valley)

| | |
|---|---|
|  |  |
| Signature of the Chairperson of the Board of Education | Date Signed |
|  |  |
| Signature of the Superintendent | Date Signed |
|  |  |
| Signature of the Secretary Treasurer | Date Signed |



KPMG LLP

St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250 480 3500
Fax 250 480 3539

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 71 (Comox Valley), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 71 (Comox Valley) (the Entity), which comprise:

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2024 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

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 Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document.
- Unaudited Schedules 1-4 attached to the audited financial statements.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Other Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report. We have nothing to report in this regard.



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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 the 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 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 Entity'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 Entity'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 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 Entity to cease to continue as a going concern.
- 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.

Chartered Professional Accountants

Victoria, Canada
September 24, 2024

School District No. 71 (Comox Valley)

Statement of Financial Position

As at June 30, 2024

Statement 1

| | 2024 Actual | 2023 Actual |
|---|----------------------|----------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents (Note 3) | 32,727,833 | 35,126,905 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care (Note 4) | 312,288 | 139,896 |
| Other (Note 4) | 709,655 | 524,167 |
| Total Financial Assets | 33,749,776 | 35,790,968 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Due to Province - Other | - | 4,240 |
| Other (Note 5) | 13,951,071 | 12,854,176 |
| Unearned Revenue (Note 6) | 2,775,862 | 2,395,867 |
| Deferred Revenue (Note 7) | 2,895,847 | 2,178,273 |
| Deferred Capital Revenue (Note 8) | 140,569,242 | 134,881,075 |
| Employee Future Benefits (Note 9) | 4,124,129 | 4,013,110 |
| Asset Retirement Obligation (Note 21) | 13,407,719 | 13,407,719 |
| Total Liabilities | 177,723,870 | 169,734,460 |
| Net Debt | (143,974,094) | (133,943,492) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 10) | 186,503,589 | 173,529,767 |
| Prepaid Expenses | 901,596 | 1,017,137 |
| Total Non-Financial Assets | 187,405,185 | 174,546,904 |
| Accumulated Surplus (Deficit) (Note 18) | 43,431,091 | 40,603,412 |

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 71 (Comox Valley)

Statement 2

Statement of Operations

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|---|-----------------------------|---------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 134,564,821 | 136,145,959 | 123,222,591 |
| Other | 222,000 | 226,500 | 231,500 |
| Tuition | 2,970,250 | 3,052,977 | 2,976,038 |
| Other Revenue | 3,176,515 | 3,839,156 | 3,536,854 |
| Rentals and Leases | 150,000 | 134,800 | 169,031 |
| Investment Income | 1,142,576 | 1,173,998 | 1,023,715 |
| Amortization of Deferred Capital Revenue | 5,851,837 | 5,842,991 | 5,482,063 |
| Total Revenue | <u>148,077,999</u> | <u>150,416,381</u> | <u>136,641,792</u> |
| Expenses (Note 17) | | | |
| Instruction | 117,678,843 | 116,738,283 | 105,820,277 |
| District Administration | 5,122,711 | 4,724,382 | 4,103,220 |
| Operations and Maintenance | 23,057,170 | 23,181,684 | 21,132,320 |
| Transportation and Housing | 2,888,286 | 2,944,353 | 2,751,408 |
| Total Expense | <u>148,747,010</u> | <u>147,588,702</u> | <u>133,807,225</u> |
| Surplus (Deficit) for the year | <u>(669,011)</u> | <u>2,827,679</u> | <u>2,834,567</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 40,603,412 | 37,768,845 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u>43,431,091</u> | <u>40,603,412</u> |

School District No. 71 (Comox Valley)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|---|-----------------------------|----------------|----------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | (669,011) | 2,827,679 | 2,834,567 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (21,735,098) | (21,606,333) | (12,315,565) |
| Amortization of Tangible Capital Assets | 8,733,002 | 8,632,511 | 8,128,662 |
| Total Effect of change in Tangible Capital Assets | (13,002,096) | (12,973,822) | (4,186,903) |
| Acquisition of Prepaid Expenses | | (901,596) | (1,017,137) |
| Use of Prepaid Expenses | | 1,017,137 | 1,073,069 |
| Total Effect of change in Other Non-Financial Assets | - | 115,541 | 55,932 |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | (13,671,107) | (10,030,602) | (1,296,404) |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | (10,030,602) | (1,296,404) |
| Net Debt, beginning of year | | (133,943,492) | (132,647,088) |
| Net Debt, end of year | | (143,974,094) | (133,943,492) |

School District No. 71 (Comox Valley)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

| | 2024 Actual | 2023 Actual |
|---|---------------------|---------------------|
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | 2,827,679 | 2,834,567 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | (357,880) | 670,308 |
| Prepaid Expenses | 115,541 | 55,932 |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 1,092,655 | 1,913,299 |
| Unearned Revenue | 379,995 | 72,869 |
| Deferred Revenue | 717,574 | 216,362 |
| Employee Future Benefits | 111,019 | 25,056 |
| Amortization of Tangible Capital Assets | 8,632,511 | 8,128,662 |
| Amortization of Deferred Capital Revenue | (5,842,991) | (5,482,063) |
| Total Operating Transactions | 7,676,103 | 8,434,992 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (14,074,797) | (8,322,366) |
| Tangible Capital Assets -WIP Purchased | (7,531,536) | (3,993,199) |
| Total Capital Transactions | (21,606,333) | (12,315,565) |
| Financing Transactions | | |
| Capital Revenue Received | 11,531,158 | 7,037,197 |
| Total Financing Transactions | 11,531,158 | 7,037,197 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (2,399,072) | 3,156,624 |
| Cash and Cash Equivalents, beginning of year | 35,126,905 | 31,970,281 |
| Cash and Cash Equivalents, end of year | 32,727,833 | 35,126,905 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 32,727,833 | 35,126,905 |
| | 32,727,833 | 35,126,905 |
| Supplementary Cash Flow Information (Note 22) | | |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 **AUTHORITY AND PURPOSE**

The School District, established in 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 71 (Comox Valley)", and operates as "School District No. 71 (Comox Valley)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 71 (Comox Valley) is exempt from federal and provincial corporate income taxes.

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except with regards to the accounting for government transfers as set out in Notes 2(e), 2(f) and 2(n).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(e) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction that the contribution is subject to is met and require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank, deposits in the Provincial Ministry of Finance Central Deposit Program, and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

d) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods. Revenue will be recognized in that future period when the courses are provided.

e) Deferred Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (n).

f) Deferred Capital Revenue

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

g) Employee Future Benefits *(Continued)*

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- 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 liability includes costs for the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 j). Assumptions used in the calculations are reviewed annually.

i) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

At this time, the School District has determined there are no liabilities for contaminated sites.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

Estimated useful life is as follows:

| | |
|-----------------------|----------|
| Buildings | 40 years |
| Furniture & Equipment | 10 years |
| Vehicles | 10 years |
| Computer Software | 5 years |
| Computer Hardware | 5 years |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)**

k) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental to ownership of the property to the School District are considered capital leases.

These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

l) Prepaid Expenses

Payments for insurance, subscriptions, software, utilities, membership and maintenance contracts for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers between various funds and reserves are adjusted in the respective fund and recorded. (see Note 19 – Accumulated Surplus).

n) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)**

n) Revenue Recognition (*Continued*)

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

o) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed, and services received during the year is expensed.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals/Vice-Principals.
- Superintendent, Associate Superintendents, Secretary-Treasurer, Assistant Secretary-Treasurer, Directors, Managers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

q) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

r) Adoption of New Accounting Standards

On July 1, 2023 the School District adopted Canadian Public Sector Accounting Standard PS 3400, *Revenue* ("PS 3400"). Under the new accounting standard, there are two categories of revenue – exchange and non-exchange. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is a non-exchange transaction. Management has assessed the impact of adopting PS 3400 on the financial statements of the School District and has found no adjustments based on the requirements of the standard.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

r) Adoption of New Accounting Standards (Continued)

On July 1, 2023 the School District adopted Canadian Public Sector Accounting Standard PS 3160, *Public Private Partnerships* ("PS 3160"). The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS 3160 on the financial statements of the School District and has found that at present no such items meet the criteria to be recognized as a public private partnership.

On July 1, 2023, the School District adopted Public Sector Guideline PSG-8, *Purchased Intangibles*, applied on a prospective basis ("PSG-8"). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

NOTE 3 CASH AND CASH EQUIVALENTS

| | 2024 | 2023 |
|--|----------------------|----------------------|
| School Generated Funds | \$ 840,670 | \$ 836,830 |
| District Funds | 31,496,830 | 18,774,056 |
| Restricted Funds - Teacher Salary Deferral Program | 241,569 | 151,204 |
| BC Ministry of Finance Central Deposit Program | 148,764 | 15,364,815 |
| | <u>\$ 32,727,833</u> | <u>\$ 35,126,905</u> |

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

| | 2024 | 2023 |
|-----------------------------|---------------------|-------------------|
| Due from Federal Government | \$ 312,288 | \$ 139,896 |
| Other | 709,655 | 524,167 |
| | <u>\$ 1,021,943</u> | <u>\$ 664,063</u> |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

| | <u>2024</u> | <u>2023</u> |
|-------------------------------|----------------------|----------------------|
| Trade payables | \$ 2,495,888 | \$ 1,908,782 |
| Salaries and benefits payable | 3,509,099 | 3,463,553 |
| Accrued vacation payable | 590,884 | 486,090 |
| Other | 7,355,200 | 6,995,751 |
| | <u>\$ 13,951,071</u> | <u>\$ 12,854,176</u> |

NOTE 6 UNEARNED REVENUE

| | <u>2024</u> | <u>2023</u> |
|----------------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 2,395,867 | \$ 2,322,998 |
| Tuition fees received | 3,432,972 | 3,048,907 |
| Tuition fees recognized | (3,052,977) | (2,976,038) |
| Balance, end of year | <u>\$ 2,775,862</u> | <u>\$ 2,395,867</u> |

NOTE 7 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

| | <u>2024</u> | <u>2023</u> |
|---|---------------------|---------------------|
| Balance, beginning of year | \$ 2,178,273 | \$ 1,961,911 |
| Grants received: | | |
| Provincial Grants - Ministry of Education | 17,114,797 | 15,916,650 |
| School Generated Funds | 3,212,245 | 2,721,968 |
| Other | 45,095 | 30,080 |
| Subtotal | <u>20,372,137</u> | <u>18,668,698</u> |
| Revenue recognized: | (19,654,563) | (18,445,226) |
| Revenue recovered: | | (7,110) |
| Subtotal | <u>(19,654,563)</u> | <u>(18,452,336)</u> |
| Balance, end of year | <u>\$ 2,895,847</u> | <u>\$ 2,178,273</u> |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 8 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

| | 2024 | 2023 |
|--|-----------------------|-----------------------|
| <u>Deferred capital revenue - subject to amortization</u> | | |
| Balance, beginning of year | \$ 127,575,583 | \$ 129,051,750 |
| Provincial Grants - Ministry of Education | 11,066,313 | 3,865,223 |
| Transfer in from deferred revenue - WIP | 4,124,389 | 140,673 |
| Amortization of deferred capital revenue | (5,842,991) | (5,482,063) |
| Balance, end of year | <u>\$ 136,923,294</u> | <u>\$ 127,575,583</u> |
| | 2024 | 2023 |
| <u>Deferred capital revenue - work in progress</u> | | |
| Work in progress, beginning of year | \$ 4,124,389 | \$ 271,863 |
| Transfer in from deferred capital revenue - Unspent | 199,229 | 3,993,199 |
| Transfer to deferred capital revenue | (4,124,389) | (140,673) |
| Balance, end of year | <u>\$ 199,229</u> | <u>\$ 4,124,389</u> |
| | 2024 | 2023 |
| <u>Deferred capital revenue - unspent</u> | | |
| Unspent deferred capital revenue, beginning of year | \$ 3,181,103 | \$ 4,002,328 |
| Provincial Grants - Ministry of Education | 3,729,667 | 3,788,912 |
| Provincial Grants - Other | 7,801,491 | 3,248,285 |
| Transfer to deferred capital revenue | (11,066,313) | (3,865,223) |
| Transfer to deferred capital revenue - work in progress | (199,229) | (3,993,199) |
| Balance, end of year | <u>\$ 3,446,719</u> | <u>\$ 3,181,103</u> |
| Total deferred capital revenue balance, end of year | <u>\$ 140,569,242</u> | <u>\$ 134,881,075</u> |

NOTE 9 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 **EMPLOYEE FUTURE BENEFITS (Continued)**

| | 2024 | 2023 |
|--|---------------------|---------------------|
| <i>Reconciliation of Accrued Benefit Obligation</i> | | |
| Accrued Benefit Obligation - April 1 | \$ 3,248,541 | \$ 3,352,421 |
| Service Cost | 301,426 | 306,299 |
| Interest Cost | 133,917 | 110,629 |
| Benefit Payments | (198,379) | (244,558) |
| Increase (Decrease) in obligation due to Plan Amendment | - | - |
| Actuarial (Gain) Loss | (252,062) | (276,250) |
| Accrued Benefit Obligation - March 31 | <u>\$ 3,233,443</u> | <u>\$ 3,248,541</u> |

| | 2024 | 2023 |
|---|-----------------------|-----------------------|
| <i>Reconciliation of Funded Status at End of Fiscal Year</i> | | |
| Accrued Benefit Obligation - March 31 | \$ 3,233,443 | \$ 3,248,541 |
| Funded Status - Surplus (Deficit) | (3,233,443) | (3,248,541) |
| Employer Contributions after Measurement Date | 21,993 | 39,567 |
| Benefits Expense After Measurement Date | (109,536) | (108,837) |
| Unamortized Net Actuarial (Gain) Loss | (803,144) | (695,300) |
| Accrued Benefit Asset (Liability) - June 30 | <u>\$ (4,124,129)</u> | <u>\$ (4,013,110)</u> |

| | | |
|---|---------------------|---------------------|
| <i>Reconciliation of Change in Accrued Benefit Liability</i> | | |
| Accrued Benefit Liability (Asset) - July 1 | \$ 4,013,110 | \$ 3,988,055 |
| Net Expense for Fiscal Year | 291,824 | 296,254 |
| Employer Contributions | (180,805) | (271,199) |
| Accrued Benefit Liability (Asset) - June 30 | <u>\$ 4,124,129</u> | <u>\$ 4,013,110</u> |

| | | |
|---|-------------------|-------------------|
| <i>Components of Net Benefit Expense</i> | | |
| Service Cost | \$ 300,516 | \$ 305,081 |
| Interest Cost | 135,527 | 116,451 |
| Immediate Recognition of Plan Amendment | - | - |
| Amortization of Net Actuarial (Gain)/Loss | (144,219) | (125,278) |
| Net Benefit Expense (Income) | <u>\$ 291,824</u> | <u>\$ 296,254</u> |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 **EMPLOYEE FUTURE BENEFITS** *(Continued)*

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

| | June 30, 2024 | June 30, 2023 |
|------------------------------------|----------------------|----------------------|
| Discount Rate - April 1 | 4.00% | 3.25% |
| Discount Rate - March 31 | 4.25% | 4.00% |
| Long Term Salary Growth - April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31 | 9.3 years | 9.3 years |

NOTE 10 **TANGIBLE CAPITAL ASSETS**

| Net Book Value: | June 30, 2024 | June 30, 2023 |
|------------------------|-----------------------------|-----------------------------|
| Sites | \$ 14,800,889 | \$ 14,800,889 |
| Buildings | 158,378,176 | 146,686,756 |
| Furniture & Equipment | 8,658,070 | 7,375,228 |
| Vehicles | 1,296,593 | 1,308,852 |
| Computer Hardware | 3,369,861 | 3,358,042 |
| Total | <u>\$186,503,589</u> | <u>\$173,529,767</u> |

June 30, 2024

| Cost: | Balance at July 1, 2023 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2024 |
|-----------------------|------------------------------------|-----------------------------|----------------------------|----------------------------|-------------------------------------|
| Sites | \$ 14,800,889 | \$ - | \$ - | \$ - | \$ 14,800,889 |
| Buildings | 265,716,090 | 14,214,193 | - | 3,413,145 | \$283,343,428 |
| Furniture & Equipment | 9,926,260 | 2,400,912 | - | (5,998) | \$ 12,321,174 |
| Vehicles | 2,245,646 | 217,168 | 119,924 | - | \$ 2,342,890 |
| Computer Hardware | 6,703,013 | 1,366,913 | 1,222,001 | - | \$ 6,847,925 |
| Total | <u>\$ 299,391,898</u> | <u>\$ 18,199,186</u> | <u>\$ 1,341,925</u> | <u>3,407,147</u> | <u>\$319,656,306</u> |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 **TANGIBLE CAPITAL ASSETS (Continued)**

June 30, 2024

| Accumulated Amortization: | Balance at July 1, 2023 | Additions | Disposals | Balance at June 30, 2024 |
|--------------------------------------|------------------------------------|---------------------|---------------------|-------------------------------------|
| Sites | \$ - | \$ - | \$ - | \$ - |
| Buildings | 119,029,334 | 5,935,918 | - | \$ 124,965,252 |
| Furniture & Equipment | 2,551,032 | 1,112,072 | - | \$ 3,663,104 |
| Vehicles | 936,794 | 229,427 | 119,924 | \$ 1,046,297 |
| Computer Hardware | 3,344,971 | 1,355,094 | 1,222,001 | \$ 3,478,064 |
| Total | \$ 125,862,131 | \$ 8,632,511 | \$ 1,341,925 | \$ 133,152,717 |

June 30, 2023

| Cost: | Balance at July 1, 2022 | Prior Period Adjustment (ARO) | Revised Balance at July 1, 2022 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2023 |
|-----------------------|------------------------------------|--|--|---------------------|-------------------|----------------------------|-------------------------------------|
| Sites | \$ 14,800,889 | \$ - | \$ 14,800,889 | \$ - | \$ - | \$ - | \$ 14,800,889 |
| Buildings | 242,892,979 | 13,407,719 | \$ 256,300,698 | 5,428,191 | - | 3,987,201 | 265,716,090 |
| Furniture & Equipment | 7,962,968 | - | \$ 7,962,968 | 2,007,294 | 50,000 | 5,998 | 9,926,260 |
| Vehicles | 2,153,533 | - | \$ 2,153,533 | 162,011 | 69,898 | - | 2,245,646 |
| Computer Hardware | 6,379,476 | - | \$ 6,379,476 | 865,543 | 542,006 | - | 6,703,013 |
| Total | \$ 274,189,845 | \$ 13,407,719 | \$ 287,597,564 | \$ 8,463,039 | \$ 661,904 | 3,993,199 | \$299,391,898 |

June 30, 2023

| Accumulated Amortization: | Balance at July 1, 2022 | Prior Period Adjustment (ARO) | Revised Balance at July 1, 2022 | Additions | Disposals | Balance at June 30, 2023 |
|--------------------------------------|------------------------------------|--|--|---------------------|-------------------|-------------------------------------|
| Sites | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Buildings | 100,008,797 | 13,314,245 | \$ 113,323,042 | 5,706,292 | - | 119,029,334 |
| Furniture & Equipment | 1,706,870 | - | \$ 1,706,870 | 894,162 | 50,000 | 2,551,032 |
| Vehicles | 786,733 | - | \$ 786,733 | 219,959 | 69,898 | 936,794 |
| Computer Hardware | 2,578,728 | - | \$ 2,578,728 | 1,308,249 | 542,006 | 3,344,971 |
| Total | \$ 105,081,128 | \$ 13,314,245 | \$ 118,395,373 | \$ 8,128,662 | \$ 661,904 | \$ 125,862,131 |

NOTE 11 **DISPOSAL OF SITES AND BUILDINGS**

In the 2016-17 school year, the District entered into a tri-party agreement with the Corporation of the City of Courtenay and the Comox Valley Regional District involving a land swap and the sale of the existing School Board Office. Proceeds were recorded as \$600,000 cash and \$265,000 prepaid rent, resulting in a then gain on disposal. The sale of the School Board Office to the Comox Valley Regional District completed on June 18, 2021. In 2021, the District received proceeds of \$700,000, of which \$600,000 was recorded as cash, and

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 11 **DISPOSAL OF SITES AND BUILDINGS** *(Continued)*

\$100,000 as prepaid rent. The disposed office was funded by both Board and Ministry of Education funds. Thus, a portion of the cash proceeds were recorded in 2021 as Ministry of Education Restricted Capital in the amount of \$301,000. The Prepaid Rent began amortization in 2021/22 and will be recorded as such for the life of the 99-year lease agreement.

NOTE 12 **EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. 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 plans. 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 of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million funding surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$9,688,032 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$8,826,521).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023 with results available later in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 14 CONTRACTUAL OBLIGATIONS

Currently, the School District is entering into multiple-year contracts for the construction of tangible capital assets, specifically an 11 classroom prefabricated addition at Aspen Park Elementary and a 16 classroom addition at Cumberland Community School, both funded by the Ministry of Education and Child Care. Ministry news releases were issued in June 2024 regarding both projects. A Child Care facility replacement project at GP Vanier Secondary School funded through the “Child Care BC New Spaces Fund” is expected to begin in the 2024-25 school year.

The Aspen Park Elementary expansion project funding agreement finalized with project funding valued at \$11,000,000 with an additional risk reserve of \$5,500,000.

The Cumberland Community School expansion project funding agreement finalized with project funding valued at \$29,261,821 with an additional risk reserve of \$2,188,686. A \$200,000 contribution from the District’s local capital reserve is required. The GP Vanier Secondary School Child Care facility replacement project funding is valued at \$7,964,871.

On May 23, 2017 the School District entered into a multiple-year contract for transportation services. This contract commenced September 1, 2017 for a minimum duration of five years. The District has extended the contract an additional 3 years including escalation. Contractual costs have been estimated and incrementally increased by a minimum of 5% annually based on the extended contract terms.

2025

| | |
|-------------------------|-----------------------|
| Transportation Contract | \$ 2,971,326 |
|-------------------------|-----------------------|

NOTE 15 CONTINGENT LIABILITIES

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material or adverse effect on the School District’s financial position.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 16 BUDGET FIGURES

Budget figures were approved by the Board through the adoption of an amended annual budget on February 27, 2024. Differences between the amended and original budget adopted June 27, 2023 are presented below:

| | AMENDED Annual Budget | Preliminary (Annual) Budget | Change |
|--|----------------------------------|--|-----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | \$ 134,564,821 | \$ 132,101,874 | \$ (2,462,947) |
| Other | 222,000 | 217,000 | (5,000) |
| Tuition | 2,970,250 | 2,872,750 | (97,500) |
| Other Revenue | 3,176,515 | 1,989,025 | (1,187,490) |
| Rentals and Leases | 150,000 | 130,000 | (20,000) |
| Investment Income | 1,142,576 | 994,900 | (147,676) |
| Amortization of Deferred Capital Revenue | 5,851,837 | 5,705,295 | (146,542) |
| Total Revenue | \$ 148,077,999 | \$ 144,010,844 | \$ (4,067,155) |
| Expenses | | | |
| Instruction | \$ 117,678,843 | \$ 113,568,391 | \$ (4,110,452) |
| District Administration | 5,122,711 | 4,804,056 | (318,655) |
| Operations and Maintenance | 23,057,170 | 22,670,217 | (386,953) |
| Transportation and Housing | 2,888,286 | 2,756,964 | (131,322) |
| Total Expense | \$ 148,747,010 | \$ 143,799,628 | \$ (4,947,382) |
| Net Revenue (Expense) | \$ (669,011) | 211,216 | \$ 880,227 |
| Budgeted Allocation of Surplus | 4,191,846 | 334,476 | (3,857,370) |
| Budgeted Surplus (Deficit) for the year | \$ 3,522,835 | 545,692 | \$ (2,977,143) |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 17 **EXPENSE BY OBJECT**

| | <u>2024</u> | <u>2023</u> |
|-----------------------|-----------------------|-----------------------|
| Salaries and benefits | \$ 118,323,525 | \$ 106,659,421 |
| Services and supplies | 20,632,666 | 19,019,142 |
| Amortization | 8,632,511 | 8,128,662 |
| | <u>\$ 147,588,702</u> | <u>\$ 133,807,225</u> |

NOTE 18 **ACCUMULATED SURPLUS**

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, vehicles, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- \$245,252 was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$5,905,000 was transferred from the operating fund to local capital.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 **ACCUMULATED SURPLUS (Continued)**

| | 2024 | 2023 |
|---|----------------------|----------------------|
| Operating Fund | | |
| Restricted due to nature of constraints on funds | | |
| Anti-Racism in Early Care | \$ 2,426 | \$ 2,426 |
| Integrated Child & Youth Teams (ICY Funding) | 469,821 | 205,714 |
| Indigenous Education | 208,704 | 90,921 |
| | \$ 680,951 | \$ 299,061 |
| Restricted for anticipated unusual expenses | | |
| Board Office Reserve | \$ 100,000 | \$ 2,890,000 |
| Fleet - Electric Van | - | 80,000 |
| | \$ 100,000 | \$ 2,970,000 |
| Restricted for operations spanning multiple school years | | |
| Net School Surpluses | \$ 11,945 | \$ 23,907 |
| Teacher Mentorship | - | 21,058 |
| District/Program Initiatives | 1,617,845 | 246,861 |
| Purchase Order Commitments | 60,309 | 143,870 |
| Equipment | - | 100,000 |
| Local Government Shared Use Agreements | 225,000 | - |
| Contribution to Major Capital Project - Cumberland | 200,000 | - |
| | \$ 2,115,099 | \$ 535,696 |
| Subtotal - Internally Restricted | \$ 2,896,050 | \$ 3,804,757 |
| Unrestricted Contingency Reserve | \$ 2,386,033 | \$ 2,146,443 |
| Total available for future operations | \$ 5,282,083 | \$ 5,951,200 |
| Capital Fund | | |
| Invested in tangible capital assets | \$ 35,973,350 | \$ 28,422,079 |
| Local Capital | 2,175,658 | 6,230,133 |
| | \$ 38,149,008 | \$ 34,652,212 |
| Total Accumulated Surplus | \$ 43,431,091 | \$ 40,603,412 |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 **ACCUMULATED SURPLUS *(Continued)***

The local capital surplus has been internally restricted by the Board for:

| | | |
|------------------------------|----|------------------|
| Board Office Project | \$ | 512,047 |
| Modulars | | 1,452,652 |
| IT Reserves | | 122,691 |
| Vehicle/Fleet Replacement | | 12,831 |
| ST Contingency Reserve | | 71,265 |
| Facility and Trades Reserves | | 4,172 |
| | \$ | <u>2,175,658</u> |

NOTE 19 **ECONOMIC DEPENDENCE**

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 20 **RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amount receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts' receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions.

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 20 **RISK MANAGEMENT (Continued)**

b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Central Deposit Program with the Province and in recognized British Columbia institutions.

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2023 related to credit, market or liquidity risks.

NOTE 21 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Asset Retirement Obligation, beginning balance | \$ 13,407,719 | \$ 13,407,719 |
| Settlements during the year | - | - |
| Asset Retirement Obligation, closing balance | <u>\$ 13,407,719</u> | <u>\$ 13,407,719</u> |

SCHOOL DISTRICT NO. 71 (COMOX VALLEY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 22 **SUPPLEMENTARY CASH FLOW INFORMATION**

Interest collected and paid during the year was as follows:

| | <u>2024</u> | | <u>2023</u> | |
|--------------------|-------------|-----------|-------------|---------|
| Interest collected | \$ | 1,173,998 | \$ | 806,020 |
| Interest paid | | - | | - |

School District No. 71 (Comox Valley)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

| | Operating Fund | Special Purpose Fund | Capital Fund | 2024 Actual | 2023 Actual |
|--|-------------------|-------------------------|-----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 5,951,200 | | 34,652,212 | 40,603,412 | 37,768,845 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 5,481,135 | | (2,653,456) | 2,827,679 | 2,834,567 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (245,252) | | 245,252 | - | |
| Local Capital | (5,905,000) | | 5,905,000 | - | |
| Net Changes for the year | (669,117) | - | 3,496,796 | 2,827,679 | 2,834,567 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 5,282,083 | - | 38,149,008 | 43,431,091 | 40,603,412 |

School District No. 71 (Comox Valley)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|---|-----------------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 117,524,674 | 119,681,390 | 107,487,074 |
| Other | 222,000 | 226,500 | 231,500 |
| Tuition | 2,970,250 | 3,052,977 | 2,976,038 |
| Other Revenue | 509,117 | 694,257 | 857,225 |
| Rentals and Leases | 150,000 | 134,800 | 169,031 |
| Investment Income | 975,000 | 992,839 | 806,020 |
| Total Revenue | 122,351,041 | 124,782,763 | 112,526,888 |
| Expenses | | | |
| Instruction | 98,337,539 | 97,488,814 | 87,875,849 |
| District Administration | 5,122,711 | 4,724,382 | 4,103,220 |
| Operations and Maintenance | 13,973,674 | 14,198,679 | 12,653,164 |
| Transportation and Housing | 2,828,963 | 2,889,753 | 2,689,920 |
| Total Expense | 120,262,887 | 119,301,628 | 107,322,153 |
| Operating Surplus (Deficit) for the year | 2,088,154 | 5,481,135 | 5,204,735 |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | 4,191,846 | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (375,000) | (245,252) | (455,369) |
| Local Capital | (5,905,000) | (5,905,000) | (5,541,018) |
| Total Net Transfers | (6,280,000) | (6,150,252) | (5,996,387) |
| Total Operating Surplus (Deficit), for the year | - | (669,117) | (791,652) |
| Operating Surplus (Deficit), beginning of year | | 5,951,200 | 6,742,852 |
| Operating Surplus (Deficit), end of year | | 5,282,083 | 5,951,200 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 2,896,050 | 3,804,757 |
| Unrestricted | | 2,386,033 | 2,146,443 |
| Total Operating Surplus (Deficit), end of year | | 5,282,083 | 5,951,200 |

School District No. 71 (Comox Valley)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|---|-----------------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 114,400,601 | 116,246,408 | 102,114,478 |
| ISC/LEA Recovery | (136,117) | (123,306) | (123,579) |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 451,831 | 451,831 | 451,831 |
| Funding for Graduated Adults | 135,000 | 214,382 | 122,292 |
| Student Transportation Fund | 421,375 | 421,375 | 421,375 |
| Support Staff Benefits Grant | 114,269 | 114,269 | 114,269 |
| FSA Scorer Grant | 12,964 | 12,964 | 14,464 |
| Early Learning Framework (ELF) Implementation | - | - | 1,795 |
| Labour Settlement Funding | 1,931,944 | 1,931,944 | 3,951,706 |
| Integrated Child and Youth (ICY) Teams | 262,287 | 411,523 | 409,633 |
| February Enrolment Count | (69,480) | - | - |
| Equity Scan | - | - | 6,429 |
| Anti-Racism in Early Care | - | - | 2,381 |
| Total Provincial Grants - Ministry of Education and Child Care | 117,524,674 | 119,681,390 | 107,487,074 |
| Provincial Grants - Other | 222,000 | 226,500 | 231,500 |
| Tuition | | | |
| International and Out of Province Students | 2,970,250 | 3,052,977 | 2,976,038 |
| Total Tuition | 2,970,250 | 3,052,977 | 2,976,038 |
| Other Revenues | | | |
| Funding from First Nations | 136,117 | 123,306 | 123,579 |
| Miscellaneous | | | |
| Instructional Cafeteria | 135,000 | 156,547 | 144,780 |
| Miscellaneous | 238,000 | 414,404 | 588,866 |
| Total Other Revenue | 509,117 | 694,257 | 857,225 |
| Rentals and Leases | 150,000 | 134,800 | 169,031 |
| Investment Income | 975,000 | 992,839 | 806,020 |
| Total Operating Revenue | 122,351,041 | 124,782,763 | 112,526,888 |

School District No. 71 (Comox Valley)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|-------------------------------------|-----------------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 48,397,124 | 49,113,495 | 44,491,102 |
| Principals and Vice Principals | 6,613,341 | 6,477,142 | 5,702,416 |
| Educational Assistants | 8,083,663 | 7,783,772 | 6,663,788 |
| Support Staff | 11,150,964 | 11,055,070 | 9,884,924 |
| Other Professionals | 4,185,835 | 4,046,586 | 3,647,472 |
| Substitutes | 4,492,918 | 3,974,638 | 4,019,722 |
| Total Salaries | 82,923,845 | 82,450,703 | 74,409,424 |
| Employee Benefits | 20,215,855 | 20,622,704 | 17,702,394 |
| Total Salaries and Benefits | 103,139,700 | 103,073,407 | 92,111,818 |
| Services and Supplies | | | |
| Services | 4,233,576 | 4,173,645 | 3,623,830 |
| Student Transportation | 2,802,508 | 2,863,339 | 2,665,942 |
| Professional Development and Travel | 1,069,083 | 1,082,585 | 965,047 |
| Rentals and Leases | 237,239 | 222,661 | 210,517 |
| Dues and Fees | 106,400 | 81,307 | 81,648 |
| Insurance | 232,800 | 215,145 | 199,522 |
| Supplies | 6,003,221 | 5,383,031 | 5,265,639 |
| Utilities | 2,438,360 | 2,206,508 | 2,198,190 |
| Total Services and Supplies | 17,123,187 | 16,228,221 | 15,210,335 |
| Total Operating Expense | 120,262,887 | 119,301,628 | 107,322,153 |

School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 39,644,990 | 947,725 | | 56,161 | | 2,574,660 | 43,223,536 |
| 1.03 Career Programs | 691,471 | 52,213 | 48,926 | 205,720 | | 21,090 | 1,019,420 |
| 1.07 Library Services | 196,125 | | | 847,614 | | 71,985 | 1,115,724 |
| 1.08 Counselling | 2,005,182 | | | 87,163 | 214,862 | 13,305 | 2,320,512 |
| 1.10 Special Education | 4,832,291 | 385,716 | 6,654,771 | 166,597 | 212,678 | 472,829 | 12,724,882 |
| 1.20 Early Learning and Child Care | 26,746 | 10,981 | | 25,946 | | 21,893 | 85,566 |
| 1.30 English Language Learning | 317,893 | | | 34,361 | | 522 | 352,776 |
| 1.31 Indigenous Education | 395,201 | 160,896 | 1,079,951 | 225,132 | 71,847 | 7,880 | 1,940,907 |
| 1.41 School Administration | | 4,758,451 | | 2,202,783 | | 442,751 | 7,403,985 |
| 1.62 International and Out of Province Students | 1,003,596 | 161,160 | | 174,081 | 260,228 | 51,436 | 1,650,501 |
| 1.64 Other | | | 124 | 179,980 | | 3,509 | 183,613 |
| Total Function 1 | 49,113,495 | 6,477,142 | 7,783,772 | 4,205,538 | 759,615 | 3,681,860 | 72,021,422 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | | 1,114,995 | 38,402 | 1,153,397 |
| 4.20 Early Learning and Child Care | | | | | | | - |
| 4.40 School District Governance | | | | | 262,618 | | 262,618 |
| 4.41 Business Administration | | | | 475,009 | 1,083,157 | | 1,558,166 |
| Total Function 4 | - | - | - | 475,009 | 2,460,770 | 38,402 | 2,974,181 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | | 809,536 | | 809,536 |
| 5.50 Maintenance Operations | | | | 5,783,923 | | 254,376 | 6,038,299 |
| 5.52 Maintenance of Grounds | | | | 590,600 | | | 590,600 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 6,374,523 | 809,536 | 254,376 | 7,438,435 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 16,665 | | 16,665 |
| 7.70 Student Transportation | | | | | | | - |
| Total Function 7 | - | - | - | - | 16,665 | - | 16,665 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 49,113,495 | 6,477,142 | 7,783,772 | 11,055,070 | 4,046,586 | 3,974,638 | 82,450,703 |

School District No. 71 (Comox Valley)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Actual | 2024 Budget (Note 16) | 2023 Actual |
|---|-------------------|----------------------|--------------------------------|--------------------------|--------------------|-----------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 43,223,536 | 11,094,221 | 54,317,757 | 3,062,402 | 57,380,159 | 57,626,632 | 52,865,039 |
| 1.03 Career Programs | 1,019,420 | 255,075 | 1,274,495 | 292,549 | 1,567,044 | 1,653,465 | 1,391,849 |
| 1.07 Library Services | 1,115,724 | 310,663 | 1,426,387 | 405,150 | 1,831,537 | 1,874,265 | 1,631,176 |
| 1.08 Counselling | 2,320,512 | 587,626 | 2,908,138 | 25,357 | 2,933,495 | 3,232,564 | 2,692,048 |
| 1.10 Special Education | 12,724,882 | 3,213,214 | 15,938,096 | 1,094,678 | 17,032,774 | 17,066,782 | 13,958,289 |
| 1.20 Early Learning and Child Care | 85,566 | 23,854 | 109,420 | 40,924 | 150,344 | 192,370 | - |
| 1.30 English Language Learning | 352,776 | 94,496 | 447,272 | 757 | 448,029 | 468,626 | 381,602 |
| 1.31 Indigenous Education | 1,940,907 | 481,375 | 2,422,282 | 389,165 | 2,811,447 | 3,020,151 | 2,762,121 |
| 1.41 School Administration | 7,403,985 | 1,783,397 | 9,187,382 | 860,998 | 10,048,380 | 10,033,583 | 9,114,408 |
| 1.62 International and Out of Province Students | 1,650,501 | 402,445 | 2,052,946 | 759,084 | 2,812,030 | 2,724,265 | 2,620,643 |
| 1.64 Other | 183,613 | 43,167 | 226,780 | 246,795 | 473,575 | 444,836 | 458,674 |
| Total Function 1 | 72,021,422 | 18,289,533 | 90,310,955 | 7,177,859 | 97,488,814 | 98,337,539 | 87,875,849 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 1,153,397 | 199,996 | 1,353,393 | 201,104 | 1,554,497 | 1,569,592 | 1,290,458 |
| 4.20 Early Learning and Child Care | - | - | - | 6,612 | 6,612 | 31,025 | - |
| 4.40 School District Governance | 262,618 | 32,299 | 294,917 | 117,425 | 412,342 | 482,027 | 385,074 |
| 4.41 Business Administration | 1,558,166 | 377,739 | 1,935,905 | 815,026 | 2,750,931 | 3,040,067 | 2,427,688 |
| Total Function 4 | 2,974,181 | 610,034 | 3,584,215 | 1,140,167 | 4,724,382 | 5,122,711 | 4,103,220 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 809,536 | 173,322 | 982,858 | 461,969 | 1,444,827 | 1,536,218 | 1,316,827 |
| 5.50 Maintenance Operations | 6,038,299 | 1,427,455 | 7,465,754 | 2,132,219 | 9,597,973 | 9,036,595 | 8,207,757 |
| 5.52 Maintenance of Grounds | 590,600 | 119,204 | 709,804 | 239,567 | 949,371 | 962,501 | 930,390 |
| 5.56 Utilities | - | - | - | 2,206,508 | 2,206,508 | 2,438,360 | 2,198,190 |
| Total Function 5 | 7,438,435 | 1,719,981 | 9,158,416 | 5,040,263 | 14,198,679 | 13,973,674 | 12,653,164 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 16,665 | 3,156 | 19,821 | 6,594 | 26,415 | 26,455 | 23,978 |
| 7.70 Student Transportation | - | - | - | 2,863,338 | 2,863,338 | 2,802,508 | 2,665,942 |
| Total Function 7 | 16,665 | 3,156 | 19,821 | 2,869,932 | 2,889,753 | 2,828,963 | 2,689,920 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 82,450,703 | 20,622,704 | 103,073,407 | 16,228,221 | 119,301,628 | 120,262,887 | 107,322,153 |

School District No. 71 (Comox Valley)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

Schedule 3 (Unaudited)

| | 2024 Budget (Note 16) | 2024 Actual | 2023 Actual |
|---|-----------------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 17,040,147 | 16,464,569 | 15,735,517 |
| Other Revenue | 2,667,398 | 3,144,899 | 2,679,629 |
| Investment Income | 43,576 | 45,095 | 30,080 |
| Total Revenue | <u>19,751,121</u> | <u>19,654,563</u> | <u>18,445,226</u> |
| Expenses | | | |
| Instruction | 19,341,304 | 19,249,469 | 17,944,428 |
| Operations and Maintenance | 350,494 | 350,494 | 350,494 |
| Transportation and Housing | 59,323 | 54,600 | 61,488 |
| Total Expense | <u>19,751,121</u> | <u>19,654,563</u> | <u>18,356,410</u> |
| Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>88,816</u> |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | | | (88,816) |
| Total Net Transfers | <u>-</u> | <u>-</u> | <u>(88,816)</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u>-</u> | <u>-</u> |

School District No. 71 (Comox Valley)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

Schedule 3A (Unaudited)

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|---|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | 52,774 | 771,917 | 816,763 | | | | 118,311 | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 350,494 | 424,472 | | | 160,000 | 39,200 | 460,967 | 624,031 | 1,610,723 |
| Other | | | 64,426 | 3,021,260 | | | | | |
| Investment Income | | | 42,615 | | | | | | |
| | 350,494 | 424,472 | 107,041 | 3,021,260 | 160,000 | 39,200 | 460,967 | 624,031 | 1,610,723 |
| Less: Allocated to Revenue | 350,494 | 415,827 | 61,547 | 3,017,421 | 160,000 | 39,200 | 441,067 | 712,441 | 1,610,723 |
| Deferred Revenue, end of year | - | 61,419 | 817,411 | 820,602 | - | - | 19,900 | 29,901 | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 350,494 | 415,827 | | | 160,000 | 39,200 | 441,067 | 712,441 | 1,610,723 |
| Other Revenue | | | 18,932 | 3,017,421 | | | | | |
| Investment Income | | | 42,615 | | | | | | |
| | 350,494 | 415,827 | 61,547 | 3,017,421 | 160,000 | 39,200 | 441,067 | 712,441 | 1,610,723 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 98,583 | | |
| Principals and Vice Principals | | | | | | | 75,385 | | 292,834 |
| Educational Assistants | | 322,448 | | | | | 65,776 | | 596,812 |
| Support Staff | 256,532 | | | | 126,723 | 30,985 | | 458,636 | 169,502 |
| Substitutes | | | | | | | 9,468 | 156 | 239,035 |
| | 256,532 | 322,448 | - | - | 126,723 | 30,985 | 249,212 | 458,792 | 1,298,183 |
| Employee Benefits | 64,133 | 93,379 | | | 33,277 | 8,215 | 56,543 | 121,734 | 312,540 |
| Services and Supplies | 29,829 | | 61,547 | 3,017,421 | | | 135,312 | 131,915 | |
| | 350,494 | 415,827 | 61,547 | 3,017,421 | 160,000 | 39,200 | 441,067 | 712,441 | 1,610,723 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | | | 28,409 | 8,755 | | | |

School District No. 71 (Comox Valley)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

Schedule 3A (Unaudited)

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Early Childhood Education Dual Credit Program | Student & Family Affordability | SEY2KT (Early Years to Kindergarten) | ECL (Early Care & Learning) |
|---|---|---|---|--------------------------------|---|---|--------------------------------------|--|-----------------------------------|
| Deferred Revenue, beginning of year | \$ | \$ | \$ 674 | \$ 34,202 | \$ 9,219 | \$ 35,191 | \$ 182,170 | \$ | \$ |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 11,160,833 | 254,916 | 58,649 | 51,000 | 11,250 | 51,000 | 422,000 | 19,000 | 175,000 |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 11,160,833 | 254,916 | 58,649 | 51,000 | 11,250 | 51,000 | 422,000 | 19,000 | 175,000 |
| Less: Allocated to Revenue | 11,160,833 | 250,113 | 54,600 | 26,186 | 20,469 | 61,380 | 127,872 | 19,000 | 175,000 |
| Deferred Revenue, end of year | - | 4,803 | 4,723 | 59,016 | - | 24,811 | 476,298 | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 11,160,833 | 250,113 | 54,600 | 26,186 | 20,469 | 61,380 | 127,872 | 19,000 | 175,000 |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 11,160,833 | 250,113 | 54,600 | 26,186 | 20,469 | 61,380 | 127,872 | 19,000 | 175,000 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 8,692,749 | 215,283 | | | | 8,497 | | | |
| Principals and Vice Principals | | | | | | | | | 144,323 |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | | | 6,211 | | |
| Substitutes | 310,297 | | | | 11,725 | | | 12,224 | |
| | 9,003,046 | 215,283 | - | - | 11,725 | 8,497 | 6,211 | 12,224 | 144,323 |
| Employee Benefits | 2,157,787 | 34,830 | | | 1,813 | 1,846 | 1,820 | 2,855 | 30,677 |
| Services and Supplies | | | 54,600 | 26,186 | 6,931 | 51,037 | 119,841 | 3,921 | |
| | 11,160,833 | 250,113 | 54,600 | 26,186 | 20,469 | 61,380 | 127,872 | 19,000 | 175,000 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | 19,689 | | 23,406 | | | | 14,042 |

School District No. 71 (Comox Valley)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

Schedule 3A (Unaudited)

| | Feeding Futures Fund | Health Career Grants | Professional Development | CVCF Student Travel | TOTAL |
|---|----------------------------|----------------------------|-----------------------------|------------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | | 128,821 | 28,231 | 2,178,273 |
| Add: Restricted Grants | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 1,141,262 | 100,000 | | | 17,114,797 |
| Other | | | 95,628 | 30,931 | 3,212,245 |
| Investment Income | | | | 2,480 | 45,095 |
| | 1,141,262 | 100,000 | 95,628 | 33,411 | 20,372,137 |
| Less: Allocated to Revenue | 798,022 | 41,342 | 71,328 | 39,698 | 19,654,563 |
| Deferred Revenue, end of year | 343,240 | 58,658 | 153,121 | 21,944 | 2,895,847 |
| Revenues | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 798,022 | 41,342 | | | 16,464,569 |
| Other Revenue | | | 71,328 | 37,218 | 3,144,899 |
| Investment Income | | | | 2,480 | 45,095 |
| | 798,022 | 41,342 | 71,328 | 39,698 | 19,654,563 |
| Expenses | | | | | |
| Salaries | | | | | |
| Teachers | | 13,139 | | | 9,028,251 |
| Principals and Vice Principals | | | | | 512,542 |
| Educational Assistants | | | | | 985,036 |
| Support Staff | 121,022 | | | | 1,169,611 |
| Substitutes | 12,138 | | | | 595,043 |
| | 133,160 | 13,139 | - | - | 12,290,483 |
| Employee Benefits | 35,072 | 3,114 | | | 2,959,635 |
| Services and Supplies | 629,790 | 25,089 | 71,328 | 39,698 | 4,404,445 |
| | 798,022 | 41,342 | 71,328 | 39,698 | 19,654,563 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - |
| Interfund Transfers | | | | | |
| | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - |
| Additional Expenses funded by, and reported in, the Operating Fund | | | | | 94,301 |

School District No. 71 (Comox Valley)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

| | 2024 Budget (Note 16) | 2024 Actual | | | 2023 Actual |
|--|-----------------------------|--|------------------|-----------------|----------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | 124,000 | | 136,064 | 136,064 | 187,615 |
| Amortization of Deferred Capital Revenue | 5,851,837 | 5,842,991 | | 5,842,991 | 5,482,063 |
| Total Revenue | 5,975,837 | 5,842,991 | 136,064 | 5,979,055 | 5,669,678 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 8,733,002 | 8,632,511 | | 8,632,511 | 8,128,662 |
| Total Expense | 8,733,002 | 8,632,511 | - | 8,632,511 | 8,128,662 |
| Capital Surplus (Deficit) for the year | (2,757,165) | (2,789,520) | 136,064 | (2,653,456) | (2,458,984) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 375,000 | 245,252 | | 245,252 | 544,185 |
| Local Capital | 5,905,000 | | 5,905,000 | 5,905,000 | 5,541,018 |
| Total Net Transfers | 6,280,000 | 245,252 | 5,905,000 | 6,150,252 | 6,085,203 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 2,763,232 | (2,763,232) | - | |
| Tangible Capital Assets WIP Purchased from Local Capital | | 7,332,307 | (7,332,307) | - | |
| Total Other Adjustments to Fund Balances | | 10,095,539 | (10,095,539) | - | |
| Total Capital Surplus (Deficit) for the year | 3,522,835 | 7,551,271 | (4,054,475) | 3,496,796 | 3,626,219 |
| Capital Surplus (Deficit), beginning of year | | 28,422,079 | 6,230,133 | 34,652,212 | 31,025,993 |
| Capital Surplus (Deficit), end of year | | 35,973,350 | 2,175,658 | 38,149,008 | 34,652,212 |

School District No. 71 (Comox Valley)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2024

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|-------------------|--------------------|----------------------------|------------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 14,800,889 | 261,597,699 | 9,920,262 | 2,245,646 | | 6,703,013 | 295,267,509 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 1,800,673 | 1,566,685 | | | | 3,367,358 |
| Deferred Capital Revenue - Other | | 7,272,215 | 426,740 | | | | 7,698,955 |
| Operating Fund | | | 70,056 | | | 175,196 | 245,252 |
| Local Capital | | 1,022,914 | 331,433 | 217,168 | | 1,191,717 | 2,763,232 |
| Transferred from Work in Progress | | 4,118,391 | 5,998 | | | | 4,124,389 |
| | - | 14,214,193 | 2,400,912 | 217,168 | - | 1,366,913 | 18,199,186 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | | 119,924 | | 1,222,001 | 1,341,925 |
| | - | - | - | 119,924 | - | 1,222,001 | 1,341,925 |
| Cost, end of year | 14,800,889 | 275,811,892 | 12,321,174 | 2,342,890 | - | 6,847,925 | 312,124,770 |
| Work in Progress, end of year | | 7,531,536 | | | | | 7,531,536 |
| Cost and Work in Progress, end of year | 14,800,889 | 283,343,428 | 12,321,174 | 2,342,890 | - | 6,847,925 | 319,656,306 |
| Accumulated Amortization, beginning of year | | 119,029,334 | 2,551,032 | 936,794 | | 3,344,971 | 125,862,131 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 5,935,918 | 1,112,072 | 229,427 | | 1,355,094 | 8,632,511 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | | 119,924 | | 1,222,001 | 1,341,925 |
| | | - | - | 119,924 | - | 1,222,001 | 1,341,925 |
| Accumulated Amortization, end of year | | 124,965,252 | 3,663,104 | 1,046,297 | - | 3,478,064 | 133,152,717 |
| Tangible Capital Assets - Net | 14,800,889 | 158,378,176 | 8,658,070 | 1,296,593 | - | 3,369,861 | 186,503,589 |

School District No. 71 (Comox Valley)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|-----------|----------------------------|----------------------|----------------------|-----------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 4,118,391 | 5,998 | | | 4,124,389 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 199,229 | | | | 199,229 |
| Local Capital | 7,332,307 | | | | 7,332,307 |
| | 7,531,536 | - | - | - | 7,531,536 |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 4,118,391 | 5,998 | | | 4,124,389 |
| | 4,118,391 | 5,998 | - | - | 4,124,389 |
| Net Changes for the Year | 3,413,145 | (5,998) | - | - | 3,407,147 |
| Work in Progress, end of year | 7,531,536 | - | - | - | 7,531,536 |

School District No. 71 (Comox Valley)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|---------------------------|--------------------------|----------------------|---------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 122,798,748 | 4,676,148 | 100,687 | 127,575,583 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 3,367,358 | 7,698,955 | | 11,066,313 |
| Transferred from Work in Progress | 5,998 | 4,118,391 | | 4,124,389 |
| | <u>3,373,356</u> | <u>11,817,346</u> | <u>-</u> | <u>15,190,702</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 5,499,280 | 341,086 | 2,625 | 5,842,991 |
| | <u>5,499,280</u> | <u>341,086</u> | <u>2,625</u> | <u>5,842,991</u> |
| Net Changes for the Year | <u>(2,125,924)</u> | <u>11,476,260</u> | <u>(2,625)</u> | <u>9,347,711</u> |
| Deferred Capital Revenue, end of year | <u>120,672,824</u> | <u>16,152,408</u> | <u>98,062</u> | <u>136,923,294</u> |
| Work in Progress, beginning of year | 5,998 | 4,118,391 | | 4,124,389 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 199,229 | | | 199,229 |
| | <u>199,229</u> | <u>-</u> | <u>-</u> | <u>199,229</u> |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 5,998 | 4,118,391 | | 4,124,389 |
| | <u>5,998</u> | <u>4,118,391</u> | <u>-</u> | <u>4,124,389</u> |
| Net Changes for the Year | <u>193,231</u> | <u>(4,118,391)</u> | <u>-</u> | <u>(3,925,160)</u> |
| Work in Progress, end of year | <u>199,229</u> | <u>-</u> | <u>-</u> | <u>199,229</u> |
| Total Deferred Capital Revenue, end of year | <u>120,872,053</u> | <u>16,152,408</u> | <u>98,062</u> | <u>137,122,523</u> |

School District No. 71 (Comox Valley)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|------------------|-------------------------------|--------------------------------|-----------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | 77,691 | 301,000 | 2,802,412 | | | 3,181,103 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 3,729,667 | | 7,781,491 | | | 11,511,158 |
| Other | | | | | 20,000 | 20,000 |
| | 3,729,667 | - | 7,781,491 | - | 20,000 | 11,531,158 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 3,367,358 | 301,000 | 7,397,955 | | | 11,066,313 |
| Transferred to DCR - Work in Progress | 199,229 | | | | | 199,229 |
| | 3,566,587 | 301,000 | 7,397,955 | - | - | 11,265,542 |
| Net Changes for the Year | 163,080 | (301,000) | 383,536 | - | 20,000 | 265,616 |
| Balance, end of year | 240,771 | - | 3,185,948 | - | 20,000 | 3,446,719 |

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2024

SCHEDULE OF DEBT

School District No. 71 (Comox Valley) does not have any long term debt as disclosed in the Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 71 (Comox Valley)

Fiscal Year Ended June 30, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.71 (Comox Valley) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

| <u>ELECTED OFFICIAL</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------------------------|------------------|----------------------|---------------------|
| ALDINGER, SHANNON | TRUSTEE | \$ 22,096.09 | \$ 4,330.85 |
| CATON, JANICE | TRUSTEE | 22,069.68 | 9,649.47 |
| HOWE, SARAH JANE | TRUSTEE | 22,069.68 | 4,804.14 |
| LESLIE, SUSAN | VICE CHAIRPERSON | 23,434.41 | 5,401.02 |
| MAY SACT, CRISTI | TRUSTEE | 22,089.44 | 4,925.76 |
| MCCANNEL-KEENE, CHELSEA | TRUSTEE | 22,069.68 | 7,794.46 |
| WAITE, MICHELLE | CHAIRPERSON | 25,282.33 | 7,057.25 |
| | | | - |
| TOTAL FOR ELECTED OFFICIALS | | \$ 159,111.31 | \$ 43,962.95 |

Prepared as required by Financial Information Regulation , Schedule 1, Section 6

NOTES:
Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------------|--|----------------------------|------------------------|
| ABELE, CHRISTOPHE | TEACHER | \$ 77,638.26 | \$ - |
| ACKERMAN, DANIEL C | TEACHER | 99,459.98 | |
| ADEWOLE, ADEYINKA A | MANAGER OF HEALTH AND SAFETY | 94,323.89 | 2,039.28 |
| ALBERTI, GIACINTA J | TEACHER | 99,271.71 | |
| ALLISON, SERINA L | TEACHER | 88,692.56 | 3,867.45 |
| ANDERSON, DAWN C. | TEACHER | 108,940.29 | 2,475.68 |
| ANDERSON, DENISE M | TEACHER | 106,481.46 | |
| ANDERSON, JACQUELINE A | TEACHER | 109,052.71 | 4,777.39 |
| ANDERSON, KEN A | AUTOMOTIVE SERVICE TECHNICIAN (CHARGEHAND) | 81,398.58 | 129.96 |
| APPEL, ANN MARIE | TEACHER | 88,689.30 | |
| APPEL, RICK A. | TEACHER | 108,947.55 | |
| APPELBE, MIREILLE L | PRINCIPAL | 148,167.84 | 1,130.24 |
| ARMSTRONG, CHRISTOPHER | TEACHER | 99,459.98 | |
| ARMSTRONG, LILA I | TEACHER | 95,422.77 | 587.65 |
| ARSENAULT, JASON C | TEACHER | 108,953.59 | 952.48 |
| ARSENAULT, KATHERINE J | TEACHER | 108,688.73 | |
| AYERS, JUDITH M | VICE PRINCIPAL | 135,298.01 | 4,843.94 |
| BAKER, STEPHANIE | VICE PRINCIPAL | 142,658.17 | 3,667.05 |
| BAKKER, WILLIAM A | TEACHER | 108,947.42 | |
| BARBER, GRAEME T. | TEACHER | 79,060.10 | |
| BARON, LEAH C | TEACHER | 106,482.35 | |
| BARTRAM, JOYCE M | TEACHER | 88,555.01 | 3,818.68 |
| BAYLES, ESTHER G | TEACHER | 99,460.46 | |
| BEAULIEU, MICHELLE R | TEACHER | 99,440.15 | 100.00 |
| BECKETT, HEATHER M | TEACHER | 98,620.45 | 2,833.95 |
| BEGG, ADRIANNE E. | TEACHER | 90,705.73 | 91.51 |
| BELL, E. LEIGHAN | TEACHER | 108,959.03 | 127.40 |
| BELL, JENNIFER M | TEACHER | 86,593.65 | |
| BENSON, DEBBIE M | TEACHER | 99,460.02 | |
| BENTON, DAVID M | TEACHER | 75,073.56 | 155.55 |
| BERG, DEBORAH K. L. | TEACHER | 108,948.64 | |
| BEYNONBROWN, SARAH H | TEACHER | 107,938.48 | |
| BICHARD, NICOLE | TEACHER | 87,679.30 | 183.01 |
| BIEGLER, WARREN J | TEACHER | 98,449.50 | |
| BIRNIE, ALYSHA L | TEACHER | 103,862.78 | |
| BLACK, ERICA L | VICE PRINCIPAL | 157,016.37 | 724.00 |
| BLACK, RACHAEL J | TEACHER | 87,851.70 | |
| BLACK, THEA M | TEACHER | 108,947.51 | 460.95 |
| BOERSMA, JACQUELIN D. | TEACHER | 98,747.02 | |
| BOSS, JESSICA R | TEACHER | 94,116.15 | |
| BOULET, MICHELLE J | TEACHER | 99,474.29 | |
| BOURNIVAL, ISABELLE M | TEACHER | 99,235.85 | |
| BOUTILIER, JENNIFER L | TEACHER | 106,820.76 | |
| BOWLEY, CARA L | TEACHER | 105,950.26 | |
| BRACH, KATHERINE | TEACHER | 108,701.31 | |
| BRADFIELD, SUSANNE | TEACHER | 109,143.13 | |
| BRAMMALL, AMBER-SKYE R | TEACHER | 98,539.76 | |
| BRATKOWSKI, CHRISTY L | INTEGRATED CHILD & YOUTH COUNSELLOR | 105,926.30 | 2,411.12 |
| BRIDGES, JAY S | TEACHER | 99,235.83 | |
| BROGAN, CHRISTOPHER L | TEACHER | 108,701.38 | |
| BROOKSHAW, MICHELLE M. | TEACHER | 99,460.44 | |
| BUCKLE, JANA M. | TEACHER | 108,947.46 | |
| BUCKLEY, JANINE L | TEACHER | 97,459.01 | |
| BUDNING, GORDON M. | TEACHER | 85,496.93 | |
| BURDETT, NOAH M | PRINCIPAL | 149,595.82 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------------------|------------------------------|----------------------------|------------------------|
| BURKHOLDER, SEAN P | TEACHER | \$ 108,937.07 | \$ - |
| CADDEN, JULIA R | TEACHER | 96,449.74 | |
| CAMERON, TERESA LOUISE | TEACHER | 108,959.56 | |
| CAMERON, TERESA LYNN | VICE PRINCIPAL | 131,628.64 | 405.42 |
| CARLOS, BRUCE D | PRINCIPAL | 161,578.54 | 12,728.21 |
| CARLSON, TANYA L. | TEACHER | 108,701.39 | 29.26 |
| CARMICHAEL, ALISON F. | TEACHER | 97,739.53 | |
| CARMICHAEL, BRIAN D | TEACHER | 108,416.52 | 54.88 |
| CARMICHAEL, KIM L | TEACHER | 99,459.96 | |
| CARR-HILTON, SUSAN | TEACHER | 86,952.75 | |
| CARTER, ROBERTA M | TEACHER | 89,391.71 | |
| CAYA, MEAGAN E | TEACHER | 86,285.04 | |
| CHASE, WENDY L. | TEACHER | 119,050.69 | 2,358.94 |
| CHRISTIAN, GRACE L | TEACHER | 82,773.98 | |
| CLAASSEN, STEVEN J | TEACHER | 99,459.97 | 2,960.43 |
| CLAR, E. LISL A. | TEACHER | 106,246.74 | |
| CLARK, CRYSTAL L | TEACHER | 106,241.49 | |
| CLARKE, ANDREW J | TEACHER | 99,460.07 | |
| CLAYTON, JILL E | TEACHER | 108,701.34 | |
| COBEY, JASON E | PRINCIPAL | 153,020.16 | 975.67 |
| COLBORNE, TARA J. | TEACHER | 118,985.47 | |
| COLEGRAVE, WARREN G | PRINCIPAL | 151,814.17 | 19.06 |
| COLESHILL, JONATHAN M | TEACHER | 99,501.76 | 9,326.64 |
| COLEY HUTCHISON, REBECCA M | TEACHER | 106,503.48 | |
| COLLINS, AMY C | TEACHER | 106,763.87 | |
| COLLINS, CATHIE | MANAGER OF FINANCE - BUDGETS | 112,840.57 | 2,645.50 |
| COLLINS, TOMIKO | TEACHER | 78,202.36 | |
| COLLYER, VIVIAN | ASSOCIATE SUPERINTENDENT | 197,381.56 | 10,150.19 |
| COLTHORPE, PAUL | TEACHER | 108,936.66 | |
| COMEAU, CHRISTINE E | TEACHER | 105,536.59 | |
| CONLIN, CHRIS J. | TEACHER | 78,986.06 | 556.24 |
| CONWAY, LESLEY D | TEACHER | 111,244.04 | |
| COOKE, ANDREA S | TEACHER | 90,542.65 | |
| COOKE, BRUCE D | TEACHER | 108,430.39 | |
| COOPER, RACHEL L. | TEACHER | 83,533.27 | |
| CORCORAN, RITA M. | TEACHER | 86,916.97 | 801.14 |
| COTE, KAYLA M | TEACHER | 93,284.82 | |
| COTTINGHAM, DANIKA M | TEACHER | 106,488.10 | |
| COURAGE, ANDREA M | TEACHER | 106,481.05 | |
| COURAGE, BERNADINE L | TEACHER | 107,151.01 | |
| COUSINS, AMY J | TEACHER | 95,303.20 | |
| COX, MARTIN A | TEACHER | 87,573.65 | |
| CROONEN, K. TRACEY | PRINCIPAL | 153,458.96 | 1,339.22 |
| CUDMORE, JUDITH R | TEACHER | 99,460.41 | |
| CULLEY NIELSEN, LESLIE A | TEACHER | 90,915.25 | |
| CUNNINGHAM, COLIN J. | TEACHER | 109,210.40 | |
| CURTIS, KIMBERLEY A. | TEACHER | 86,014.31 | |
| CUSTER, STEPHANI L | TEACHER | 81,044.35 | |
| DAKIN, SARAH E | TEACHER | 108,352.59 | 811.98 |
| DAKINIEWICH, TROY | TEACHER | 108,947.38 | 86.00 |
| DALGLEISH, DANIEL R | MANAGER OF OPERATIONS | 117,973.99 | 515.74 |
| DANE, MELANIE I | TEACHER | 108,231.67 | |
| DARLINGTON, DEANNA L | TEACHER | 100,307.30 | |
| DARNEL, ZALE | PRINCIPAL | 149,776.17 | 1,617.60 |
| DAVID, DOUGLAS R.J. | TEACHER | 109,730.09 | |
| DAVID, EILEEN V | TEACHER | 85,397.04 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-------------------------|---------------------------------|----------------------------|------------------------|
| DAVIDGE, AMANDA E | TEACHER | \$ 99,236.81 | \$ - |
| DAVIES, CHERYL L | TEACHER | 108,701.35 | |
| DAVIS, RACHEL L. | TEACHER | 105,413.13 | |
| DAWSON, KARA L | TEACHER | 112,256.57 | 5,034.37 |
| DEKANEAS, ALEXSIA A | TEACHER | 92,992.86 | |
| DELLA SIEGA, WAYNE | TEACHER | 114,005.76 | 54.88 |
| DEVEREAUX, TERESA | TEACHER | 100,312.40 | |
| DIEDERICHs, SUE | TEACHER | 107,267.22 | |
| DIESCH, THOMAS | TEACHER | 101,133.75 | |
| DITTRICK, SHERRYLYN | VICE PRINCIPAL | 130,278.46 | 3,100.73 |
| DIXON, JAY | ASSOCIATE SUPERINTENDENT | 197,381.56 | 18,906.22 |
| DIXON, MOLLY C | TEACHER | 108,701.22 | |
| DORAN, KATY | PRINCIPAL | 81,217.89 | 956.81 |
| DOUGLAS, BRAD ALLAN | TEACHER | 85,371.71 | |
| DOUGLAS, JULIA S | VICE PRINCIPAL | 118,725.82 | 3,058.12 |
| DOUGLAS, ROBERT S | TEACHER | 99,460.02 | |
| DRAKE, MICHELLE Y | TEACHER | 83,385.04 | |
| DRIVER, DIANE P. | TEACHER | 108,701.24 | |
| DUNCAN, LINSAY M | TEACHER | 109,245.42 | |
| DYCK, CHRISTOPHER J | TEACHER | 81,713.62 | |
| DYCK, ELISE M | TEACHER | 97,994.51 | |
| EASTERMAN, SIMON J | TEACHER | 104,683.69 | |
| EBY, GENEVIEVE | TEACHER | 106,473.48 | 75.00 |
| EDMONDS, YOUN HEE*** | ISP HOMESTAY SUPERVISOR | 86,920.20 | 21,614.42 |
| ELLIOTT, VICTORIA S | TEACHER | 108,958.17 | |
| ELLIS, JESSICA A | TEACHER | 85,396.45 | |
| ERIKSON, KENNETH | TEACHER | 108,947.41 | |
| ERRICO, KEN T | TEACHER | 105,081.76 | |
| ESTLIN, JIM H.J. | ELECTRICIAN CHARGEHAND | 79,376.52 | |
| EVANS, ROBERTA L | TEACHER | 99,461.36 | |
| EWERT, CEDAR J | ELECTRICIAN | 75,001.81 | 771.93 |
| FARROW, DANIEL J. | TEACHER | 100,573.34 | |
| FEARN, CHAD N | TEACHER | 95,287.83 | 597.94 |
| FEERO, HEATHER | TEACHER | 99,262.00 | |
| FERNEYHOUGH, M. ANDREW | PRINCIPAL | 144,069.12 | 392.50 |
| FEUSTEL, ALAN C | TEACHER | 108,947.30 | |
| FICHTER, SIETSKE R | TEACHER | 99,735.85 | |
| FINDLAY, CHAD R | TEACHER | 102,800.61 | |
| FLEISCHER, GEOFFREY R | TEACHER | 84,494.97 | |
| FLEMING, NINA LOUISE | TEACHER | 79,253.91 | 148.40 |
| FLESHER, ANDREA L | TEACHER | 94,791.05 | 1,974.04 |
| FLESHER, KEVIN J | TEACHER | 98,280.51 | |
| FLOOD, HAYLEY N | MANAGER OF PAYROLL AND BENEFITS | 98,776.38 | 6,033.23 |
| FLOUCAULT, ALEXANDRA A | TEACHER | 105,679.80 | |
| FOLLIS, CRAIG J | TEACHER | 99,147.50 | |
| FORGIE, LAURA J | TEACHER | 97,339.82 | 54.88 |
| FORIN, LAURA J | TEACHER | 91,761.45 | |
| FORTIN, LYSE M | TEACHER | 115,159.50 | 82.88 |
| FOURNIER, JOANNA M | TEACHER | 99,460.33 | |
| FOWLER, CONNIE | TEACHER | 90,133.69 | |
| FRAIN, ANGELA I | TEACHER | 108,947.42 | |
| FRIENDSHIP, LINDSY S | TEACHER | 87,158.81 | |
| FRIESEN, TARYN N. | TEACHER | 82,280.40 | |
| FRITZSCHE, JENNIFER A | VICE PRINCIPAL | 123,672.92 | 5,363.46 |
| FULLERTON, TERRI-LYNN M | TEACHER | 90,894.79 | |
| FUSSELL, GERALD | PRINCIPAL | 160,863.05 | 15,225.21 |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------------------|-----------------------------|----------------------------|------------------------|
| GABOURIE, CAROLYN A | TEACHER | \$ 87,574.57 | \$ - |
| GAILLOUX, CORRINE N | TEACHER | 98,448.50 | |
| GAIR, JOHN C | TEACHER | 87,273.06 | 1,257.02 |
| GARDNER, DEBRA-LYNNE M | TEACHER | 106,327.09 | |
| GAUDRY, CRYSTAL P | TEACHER | 109,385.69 | 531.45 |
| GENEAU, LAUREN D | TEACHER | 76,100.90 | |
| GILL, AIME M | TEACHER | 89,174.34 | |
| GILMORE, DARCI | VICE PRINCIPAL | 134,151.42 | 153.65 |
| GINGRICH, F. LEE | MANAGER OF OPERATIONS | 85,614.64 | 687.55 |
| GLOVER, ADRIENNE R | TEACHER | 99,460.05 | |
| GORING, ADAM C | TEACHER | 81,505.66 | |
| GORSKI, TRAVIS E | TEACHER | 100,045.18 | |
| GOWIE, TAYLOR M | TEACHER | 81,576.51 | |
| GRAHAM, DAVID M | TEACHER | 111,747.49 | 842.19 |
| GRANT, KIMBERLY R | TEACHER | 103,521.31 | |
| GRAVEL, JENNIFER L | TEACHER | 99,102.82 | |
| GRAVEL, LOUIS | TEACHER | 86,746.18 | |
| GREEN, J.LAURENCE | TEACHER | 108,552.16 | |
| GREEN, MARCIA | TEACHER | 98,939.47 | |
| GREENLAW, LAURA M.J. | TEACHER | 99,458.25 | |
| GREENTREE, TANYA M. | TEACHER | 106,168.73 | 550.19 |
| GREGORY, ERRIN L | TEACHER | 108,701.35 | |
| GROVES, KIMBERLEY A | TEACHER | 99,235.80 | |
| GRUTZMACHER, JESSICA N | TEACHER | 87,852.41 | |
| HAGEL, CORAL H | TEACHER | 106,168.74 | |
| HAGEL, STACE A | TEACHER | 108,520.11 | |
| HAGEN, SHANNON L | TEACHER | 88,080.98 | 6,973.18 |
| HAHN, KRISTIAN A | CARPENTER | 75,046.37 | |
| HALE, KERRY J | TEACHER | 99,455.05 | |
| HALE, MEGAN E | TEACHER | 109,035.05 | |
| HAMILTON, AMY D | TEACHER | 77,669.55 | |
| HANDFIELD, LYNDA-MARIE | DIRECTOR OF HUMAN RESOURCES | 115,401.99 | |
| HARRISON, KATHLEEN H | TEACHER | 108,388.60 | 6,340.56 |
| HART, PATRICIA L | TEACHER | 107,405.55 | |
| HARTIG, MARTIN | TEACHER | 108,701.37 | |
| HARTMAN, STACEY L | TEACHER | 87,042.49 | |
| HAUT, MEGAN | TEACHER | 108,947.43 | |
| HAZELDINE, CHRISTOPHER J | TEACHER | 80,267.92 | |
| HEIDEBRECHT, CHELSEA M. | TEACHER | 77,160.15 | 50.80 |
| HENDERSON, DIANE N | TEACHER | 99,735.85 | 164.88 |
| HESELGRAVE, IAN B | DIRECTOR OF OPERATIONS | 146,829.25 | 2,285.91 |
| HIBBERT, JENNIFER C | TEACHER | 118,826.35 | |
| HIGGINS, COREY E | TEACHER | 87,573.63 | |
| HILLS, MAREN J | TEACHER | 78,175.13 | 232.88 |
| HILTON, CANDICE R | DIRECTOR OF FINANCE | 158,636.92 | 6,157.15 |
| HOCKIN, KIRK M | TEACHER | 108,947.43 | |
| HOELZLEY, STEPHEN P | TEACHER | 106,481.52 | |
| HOLLAND, CAROL-ANNE | TEACHER | 98,939.48 | |
| HOLLAND, SHAWN T | TEACHER | 108,947.14 | |
| HOLTKAMP, MARIEKE P | VICE PRINCIPAL | 143,376.36 | 8,398.86 |
| HONEYSETT, MICHELLE A | TEACHER | 108,252.18 | |
| HOOTON, JOEL A. | TEACHER | 93,223.85 | |
| HORNER, TIMOTHY E. | TEACHER | 108,042.58 | |
| HOULGRAVE, LINDA R | TEACHER | 101,905.41 | |
| HOY, JEFFERY K | TEACHER | 85,184.16 | 289.95 |
| HUEBCHEN, CHRIS G | CARPENTER | 77,587.06 | 1,459.96 |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------------------|-----------------------------------|----|----------------------------|------------------------|
| HUISMAN, AMANDA M | SENIOR HUMAN RESOURCES ADVISOR | \$ | 78,318.40 | \$ 1,117.73 |
| HUTCHESON, MARGARET | TEACHER | | 98,537.05 | |
| HUTCHISON, KRISTA D | TEACHER | | 94,019.95 | |
| HUTCHISON, LEE J | TEACHER | | 93,928.94 | |
| INGRAM, J. DAVID | TEACHER | | 106,481.08 | |
| IREDALE, AMY J | TEACHER | | 78,719.91 | |
| JACOBSON, LYNN M | TEACHER | | 79,426.51 | |
| JAMIESON, ROSS | TEACHER | | 75,013.38 | |
| JANZ, DAVID P | TEACHER | | 82,268.67 | |
| JANZ, MARGOT E | TEACHER | | 108,701.47 | 2,063.09 |
| JANZEN, GREGORY M | TEACHER | | 99,456.43 | |
| JEROME, TAMI M | TEACHER | | 108,750.43 | |
| JIANG, MENGMEG(JOSIE)*** | SENIOR MANAGER, ISP | | 105,979.85 | 57,829.55 |
| JOHNSON, ALBERT E | PRINCIPAL | | 157,718.98 | |
| JOHNSON, LESLEY M | TEACHER | | 77,140.00 | 157.50 |
| JOHNSON, MEGHAN E. | TEACHER | | 89,426.47 | |
| JONES, SARAH A | TEACHER | | 106,481.30 | 453.75 |
| JONES, SHAWN T | MANAGER OF INFORMATION TECHNOLOGY | | 108,431.18 | 5,951.88 |
| JOSHI, GEETANJALI | TEACHER | | 83,643.50 | |
| JULES, LELAINA | TEACHER | | 104,681.32 | 3,571.25 |
| JUNGWIRTH, HEIDI C | TEACHER | | 108,730.77 | 953.75 |
| KAVALIUNAS, ALISON S | VICE PRINCIPAL | | 141,341.72 | 10,681.78 |
| KELLY, AUDREY C | TEACHER | | 95,598.71 | |
| KEMBLE, BONNIE D | TEACHER | | 108,704.59 | |
| KENNY, VERONIQUE | TEACHER | | 99,140.76 | |
| KEREKES RINN, JESSICA D | TEACHER | | 97,337.88 | |
| KERKHOFF, NICOLE D. | TEACHER | | 99,460.18 | |
| KERR, SARA N | TEACHER | | 108,480.32 | 157.46 |
| KEYS, STEPHANIE M | TEACHER | | 89,334.19 | |
| KEYWORTH, KRISTIE L | TEACHER | | 106,481.09 | |
| KLASSEN, HEATHER M | TEACHER | | 96,746.39 | |
| KNAPMAN, DAVID S | ELECTRICIAN | | 77,058.46 | 134.40 |
| KNEZEVICH, AMY V | TEACHER | | 103,628.71 | |
| KOCHANUK, GREGORY M*** | PRINCIPAL | | 163,085.80 | 85,317.83 |
| KOEBEL, AMELIA E. | TEACHER | | 76,747.57 | |
| KONWAY, EMILY L | TEACHER | | 88,965.26 | 151.84 |
| KOTAPSKI, JILL S | TEACHER | | 111,806.24 | 1,869.66 |
| KRAFT, ANN MARIE | TEACHER | | 108,947.44 | |
| KRAMAR, DANIEL F | TEACHER | | 82,777.30 | |
| KRUTZMANN, TIMOTHY | TEACHER | | 108,947.51 | |
| KUHN, NICOLA J | TEACHER | | 97,941.25 | |
| KUHNERT, WAYNE A. | VICE PRINCIPAL | | 141,341.79 | 3,723.78 |
| LACOMBE, CLAUDINE J | TEACHER | | 79,785.69 | |
| LAFORTUNE, KRISTIE M | TEACHER | | 98,924.78 | 8,595.65 |
| LAGRANDEUR, E. PASCAL | TEACHER | | 87,591.69 | |
| LAMOUREUX, SEAN R. | ASSOCIATE SUPERINTENDENT | | 197,381.56 | 12,041.58 |
| LANG, AMY R. | TEACHER | | 85,204.67 | 1,131.81 |
| LANGAN, TAMARA T | VICE PRINCIPAL | | 117,524.46 | 1,840.64 |
| LANGE, AMANDA M | TEACHER | | 108,940.07 | 708.30 |
| LANOIX, RENE D | MANAGER OF CUSTODIAL SERVICES | | 98,497.82 | 2,002.64 |
| LANTAIGNE, DAVID A | TEACHER | | 93,443.30 | |
| LARIVIERE, AMANDA I | TEACHER | | 80,542.42 | |
| LARIZZA, ALFREDO | TEACHER | | 79,853.24 | |
| LARKIN, ASHLEY K | TEACHER | | 81,105.63 | |
| LAROCQUE, NICOLE K | TEACHER | | 101,430.33 | |
| LARSON-GAGNE, TONIA M. | TEACHER | | 84,822.06 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

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THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------------------|------------------------|----|----------------------------|------------------------|
| LASOTA, KARLA M | TEACHER | \$ | 111,493.17 | \$ 2,658.95 |
| LAWRENUK, TRAVIS G. S. | TEACHER | | 76,939.50 | |
| LEBEDOFF, SARA E. | TEACHER | | 85,787.71 | |
| LEBLANC, STEPHANE T | PRINCIPAL | | 155,268.73 | 219.60 |
| LECLAIR, GERARD M | TEACHER | | 108,571.15 | |
| LECLAIR, RYAN R. | TEACHER | | 99,460.06 | |
| LEHTON, YOLANDA M | VICE PRINCIPAL | | 139,678.38 | 669.77 |
| LEIKERMOSER, KATHERINE J | TEACHER | | 92,838.07 | 486.50 |
| LEITH-MILLS, KATHERINE M | TEACHER | | 108,612.08 | |
| LEONG, NICOLE | TEACHER | | 105,530.96 | 2,044.11 |
| LEPPANEN, CATHERINE S | VICE PRINCIPAL | | 104,134.47 | 6,113.28 |
| LETOURNEAU, CAROLINE M | TEACHER | | 96,237.94 | |
| LETOURNEAU, DARRELL R | TEACHER | | 109,004.09 | 427.33 |
| LEWIS, CHRISTOPHER P | VICE PRINCIPAL | | 109,326.43 | 4,040.98 |
| LEWIS, WADE E | TEACHER | | 99,236.69 | |
| LINEGER, PETER J. | TEACHER | | 99,628.22 | |
| LINGREN, KARLA A | TEACHER | | 108,948.64 | |
| LIU, NANCY N. | TEACHER | | 85,684.94 | 4,368.15 |
| LIVINGSTONE, REGAN MARGARET | TEACHER | | 107,863.08 | |
| LLOYD, LANCE | TEACHER | | 106,481.76 | |
| LLOYD, LEAH S | TEACHER | | 106,481.09 | |
| LO, DARYL S | TEACHER | | 108,138.78 | |
| LOCHHEAD, KELSEA N | TEACHER | | 108,947.34 | |
| LOCKQUELL, JOUSKA | TEACHER | | 108,947.60 | |
| LOWE, TONYA M.A. | TEACHER | | 84,972.26 | |
| LYLE, SHAWNA N | TEACHER | | 99,459.99 | |
| MACDONALD, TIMOTHY J | TEACHER | | 102,968.09 | |
| MACGREGOR, ALEXANDRA D | TEACHER | | 106,246.86 | |
| MACKENZIE, CASEY B | TEACHER | | 97,380.43 | |
| MACKINNON, KRISTIN A | TEACHER | | 109,756.34 | |
| MACKINNON, ROSS S. | TEACHER | | 105,126.28 | |
| MACLEOD, AMBER | TEACHER | | 108,011.92 | |
| MACLEOD, SUZI L | TEACHER | | 87,444.62 | |
| MACPHAIL, GAVIN A | TEACHER | | 105,002.22 | |
| MACVEY, CODY M | TEACHER | | 83,648.28 | |
| MAJCHER, CHRISTINA P | TEACHER | | 86,593.82 | 1,776.02 |
| MANN, JESSICA R | TEACHER | | 108,769.84 | |
| MANN, WESLEY D | TEACHER | | 99,460.05 | |
| MANSON, KRISTA M | TEACHER | | 88,467.21 | 1,663.23 |
| MARINUS, CASSIDY R | TEACHER | | 82,272.65 | |
| MARKS, KIMBERLEY A | TEACHER | | 108,948.24 | 325.95 |
| MARTENS, SHERRIE A | VICE PRINCIPAL | | 138,004.19 | 4,052.65 |
| MARTINDALE, GAIL S | TEACHER | | 88,764.13 | 555.51 |
| MASON, JESSICA B. | TEACHER | | 100,626.90 | |
| MATHER, ALISSA C | TEACHER | | 108,947.02 | |
| MATHEW, KARI A | TEACHER | | 97,914.50 | 341.75 |
| MAWHINNEY, BRIDGET J | TEACHER | | 108,187.64 | |
| MAY, PHEBE L | TEACHER | | 107,316.11 | |
| MAYERT, DAVID E | VICE PRINCIPAL | | 127,268.34 | 263.20 |
| MAZEY, LORI | TEACHER | | 85,252.21 | 256.00 |
| MCASKILL, BRIAN A. | PRINCIPAL | | 162,456.51 | |
| MCASKILL, LEIGH-ELLEN | TEACHER | | 106,240.56 | |
| MCCALL, LEE A | TEACHER | | 87,649.85 | |
| MCCALLUM, AMY V | TEACHER | | 108,947.39 | |
| MCCUBBIN, DEREK | TEACHER | | 90,493.26 | |
| MCCUBBIN, REBECCA A | TEACHER | | 78,576.77 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|--------------------------|--------------------------------------|----------------------------|------------------------|
| MCDONALD, AMY L | TEACHER | \$ 98,526.84 | \$ - |
| MCDONALD, JENNIFER J | TEACHER | 99,378.46 | |
| MCDONALD, MORGAN L | TEACHER | 108,073.24 | 950.00 |
| MCDONALD, ROSS | TEACHER | 88,797.00 | |
| MCFARLANE, JENNIFER A | TEACHER | 97,326.75 | |
| MCKAY, SAMANTHA D | TEACHER | 105,707.81 | |
| MCKEE, DANIEL R. | VICE PRINCIPAL | 134,410.33 | 171.70 |
| MCKILLICAN, DEBRA M | TEACHER | 95,790.55 | |
| MCKILLICAN, LEE | PRINCIPAL | 144,919.41 | 1,837.92 |
| MCLAUGHLIN, JOHNATHAN D | TEACHER | 103,671.88 | |
| MCMATH, C. ROBERT J | TEACHER | 109,046.94 | |
| MCMILLEN, MEGHAN L | VICE PRINCIPAL | 137,671.33 | 2,415.51 |
| MCNAMARA, ERIN L. | TEACHER | 86,754.39 | |
| MCNAMEE, MICHAEL K | PLUMBING/HEATING MECHANIC CHARGEHAND | 78,963.38 | |
| MCRAE, DILLON S | TEACHER | 99,216.61 | |
| MCWILLIAM, KIM L | INTEGRATE CHILD & YOUTH COUNSELLOR | 105,926.20 | 2,984.68 |
| MEREDITH, SARAH M. | TEACHER | 83,428.26 | |
| MERRICK, DAVID B | TEACHER | 107,865.61 | |
| MERRITT, PAMELA J | TEACHER | 108,948.68 | |
| MEYER, PAULINE E | TEACHER | 108,943.95 | |
| MIERZEWSKA, ALEKSANDRA M | TEACHER | 89,451.07 | |
| MILANI, BENOIT B | TEACHER | 77,263.98 | |
| MILLER, DAVID R | VICE PRINCIPAL | 137,464.28 | 1,593.21 |
| MILLER, KATELIN E | TEACHER | 107,184.75 | 2,854.23 |
| MILLER, LAURA R | TEACHER | 111,811.75 | 2,165.47 |
| MILLS, DWAYNE R | PRINCIPAL | 146,189.16 | |
| MINER, KIER F | TEACHER | 96,832.15 | |
| MOIR, SANDRA L | TEACHER | 108,612.33 | 3,803.85 |
| MOLLERUP, KJERYN | TEACHER | 106,041.63 | |
| MONITA, A. CANDA | TEACHER | 106,481.09 | |
| MONKS, DALE J | TEACHER | 109,174.48 | |
| MONTESS, DENISE A | TEACHER | 99,460.00 | |
| MOORE, ADRIENNE J | TEACHER | 99,236.06 | 589.42 |
| MOORE, GREGORY W | TEACHER | 79,408.70 | |
| MOORE, NICHOLAS R | TEACHER | 108,701.35 | |
| MORANO, ADAM J | TEACHER | 80,990.14 | |
| MORRIS, STEPHANIE L | TEACHER | 108,947.41 | |
| MORROW, JEREMY R | SUPERINTENDENT OF SCHOOLS | 236,870.25 | 14,578.31 |
| MOWBRAY, MICHELLE J. | PRINCIPAL | 140,368.86 | 25.00 |
| MTAWALI, CROSBY | TEACHER | 99,459.98 | |
| MTAWALI, PAVOLA S. | TEACHER | 99,459.97 | |
| MUDGE, SANDRA E. | TEACHER | 105,794.84 | |
| MULLIS, MELISSA B | TEACHER | 109,201.00 | 562.16 |
| MULROONEY, VICTORIA E | TEACHER | 98,786.11 | |
| MUNRO, CATHERINE E | VICE PRINCIPAL | 118,001.84 | 1,989.49 |
| MUNRO, CHARITY A | TEACHER | 108,949.64 | |
| MURCHESON, KIMBERLEY D | TEACHER | 108,302.85 | 372.75 |
| MURGATROYD, JANE E | TEACHER | 99,235.94 | |
| MURPHY, LEONARD | VEHICLE - EQUIPMENT MECHANIC | 77,370.42 | |
| MURPHY, LISA M | TEACHER | 98,786.50 | |
| MURPHY, WHITNEY E. | TEACHER | 107,729.99 | 1,017.28 |
| MURRAY, DELIA L | TEACHER | 92,382.26 | 1,821.15 |
| NELSON, A. LUCY | TEACHER | 104,468.42 | 325.24 |
| NELSON, DARRYL S | TEACHER | 100,260.73 | |
| NELSON, DEBBIE A. | TEACHER | 108,135.16 | |
| NELSON, DERRICK S | TEACHER | 108,947.43 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|------------------------|------------------------------------|----|----------------------------|------------------------|
| NELSON, JENNIFER K | ASSISTANT SECRETARY TREASURER | \$ | 110,648.60 | \$ 3,157.97 |
| NELSON, PHILIP-JAMES M | TEACHER | | 77,613.24 | 500.00 |
| NESBITT, KATHERINE E | TEACHER | | 94,828.60 | |
| NEUFER, KARLA | TEACHER | | 108,947.38 | |
| NGUYEN, THAI J | TEACHER | | 98,578.73 | |
| NICKERSON, NATALIE C | TEACHER | | 75,545.42 | |
| NIGHTINGALE, ANGELA D | TEACHER | | 83,166.00 | |
| NIGHTINGALE, MARK A | TEACHER | | 88,627.55 | |
| NOEL, MELISSA R | TEACHER | | 106,874.71 | |
| NOLF, ELODIE | TEACHER | | 95,067.00 | |
| NOLIN, SARAH J | TEACHER | | 99,460.31 | |
| NOWELL, CHRIS W | TEACHER | | 106,241.19 | |
| NOWELL, JENNIFER R | TEACHER | | 99,235.87 | |
| NYE, KARI | TEACHER | | 105,801.33 | |
| ODEGAARD, KIRSTEN A | TEACHER | | 110,377.19 | |
| OLIPHANT, HELEN M | TEACHER | | 115,133.87 | |
| OLSON, CRAIG D. | TEACHER | | 106,481.11 | |
| OLSON, RONALD L | TEACHER | | 108,947.40 | |
| ORLANDI, MICHAEL A | TEACHER | | 108,483.84 | |
| OTTO, PAUL J | TEACHER | | 99,460.04 | |
| PAHL, SIMMY | TEACHER | | 108,701.28 | |
| PARRY, KELLY L | TEACHER | | 81,776.49 | 470.66 |
| PARSONS, CHANTEL L. | TEACHER | | 85,363.60 | |
| PATTISON, SEAN M | TEACHER | | 106,295.22 | 1,100.08 |
| PAUL, ERIN E. | TEACHER | | 100,722.38 | |
| PAUL, STACEY M | TEACHER | | 99,226.14 | |
| PEARCE, JOAN T. | TEACHER | | 124,904.15 | 20.40 |
| PEARSON, ANDREW J | TEACHER | | 108,701.33 | |
| PEDDLE, BETH M. | VICE PRINCIPAL | | 118,000.20 | 854.02 |
| PEDERSEN-SKENE, LISA M | PRINCIPAL | | 155,964.70 | 8,717.34 |
| PEDERSON, TRACY C | PRINCIPAL | | 163,806.44 | 4,295.04 |
| PERRY, LISA M | TEACHER | | 108,011.98 | |
| PETA, LINDA G | TEACHER | | 99,460.18 | |
| PETERS, JORDAN J | TEACHER | | 108,701.38 | |
| PETTIGREW, GRAYSON E | TEACHER | | 87,116.21 | 520.67 |
| PHILLIPS, ANDREW J | TEACHER | | 106,481.08 | |
| PICKERING, SHANNON E | TEACHER | | 80,040.93 | |
| PILOTE, NICOLE M | TEACHER | | 109,216.70 | 356.65 |
| PINCHAK, KRISTY L | TEACHER | | 90,824.40 | |
| PITTMAN, KRISTIN R | TEACHER | | 99,464.98 | |
| PONTUS, EMILY A | TEACHER | | 85,983.37 | |
| POPE, ERIN D. | TEACHER | | 105,548.72 | |
| POPIEL, SHARENE | TEACHER | | 99,239.74 | |
| PORTER, JOSHUA W | DIRECTOR OF INFORMATION TECHNOLOGY | | 155,505.97 | 8,573.78 |
| POWELL, SHEILA M. | DIRECTOR OF HUMAN RESOURCES | | 142,032.31 | 660.71 |
| PRATT, ALISSA J | VICE PRINCIPAL | | 139,910.06 | 768.69 |
| PRESCOTT, ROBERT W | TEACHER | | 107,461.70 | |
| PROUDFOOT, MOLLY C | DIRECTOR OF OPERATIONS | | 114,070.85 | 516.33 |
| QUACKENBUSH, NANCY J | TEACHER | | 119,376.01 | |
| QUIRING, JODY M. | TEACHER | | 108,947.56 | 452.67 |
| RADAWIEC, NAOMI J | TEACHER | | 87,179.19 | |
| RAINKIE, NATASHA L | TEACHER | | 76,990.84 | 2,433.36 |
| RALPH, KRISTA M | TEACHER | | 99,236.13 | |
| RANDALL, DAVID | TEACHER | | 108,950.80 | |
| RANKIN, JENNIE | TEACHER | | 108,913.23 | 3,206.51 |
| RAPOSO, LISETT C. | TEACHER | | 79,700.63 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

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THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|----------------------------|-----------------------------|----|----------------------------|------------------------|
| RATHWELL, STEVEN L | TEACHER | \$ | 106,965.38 | \$ 777.93 |
| REBITT, PAUL R | TEACHER | | 107,469.92 | 150.00 |
| REED, KAREN E | TEACHER | | 87,799.28 | |
| REHNBY, KIRSTEN R | TEACHER | | 106,482.15 | |
| REIMER, COLLEEN M. | TEACHER | | 108,947.85 | |
| REINTGEN, CLAUDIA K | TEACHER | | 99,461.18 | |
| REKDAL, ALEXIS B | TEACHER | | 95,083.80 | |
| REYNOLDS, LINDSAY A | TEACHER | | 80,981.79 | |
| RICHARDS, TRACY M | TEACHER | | 109,917.74 | |
| RICKSON, MARY | TEACHER | | 108,947.40 | |
| RIEDLE, HEATHER A. | TEACHER | | 75,805.51 | |
| RILEY, JENNIFER C. | TEACHER | | 102,320.65 | 314.63 |
| RIPPEL, NICOLE J | TEACHER | | 106,486.65 | |
| ROBERTS, LAURA M | PRINCIPAL | | 149,085.16 | |
| ROBERTSON, HEATHER A | PHYSIOTHERAPIST | | 107,083.40 | 1,602.96 |
| RODGER, BRENDA M | TEACHER | | 79,072.92 | 183.01 |
| RODGER, ERIN B | TEACHER | | 94,772.98 | |
| RONDOW, JANE E. | TEACHER | | 100,929.70 | 1,271.00 |
| ROSE, ANGELA O | TEACHER | | 108,951.39 | |
| ROSS, DAWSON R | TEACHER | | 90,354.79 | |
| ROY, STEPHANE J | TEACHER | | 99,235.78 | |
| RUDOLPH, ELIZABETH M | TEACHER | | 99,460.07 | |
| RUF, BRADLEY W | TEACHER | | 99,282.27 | |
| RUSHTON, EVA M | TEACHER | | 98,613.05 | |
| RUSSELL-ATKINSON, ROBERT H | TEACHER | | 104,833.63 | |
| RYAN, TARA | VICE PRINCIPAL | | 124,167.09 | 5,808.90 |
| SABELL, ALEXANDRIA M | VICE PRINCIPAL | | 131,305.15 | 1,403.80 |
| SALZMANN, THOMAS G. | TEACHER | | 108,752.92 | |
| SANCHEZ, JORDAN A. | TEACHER | | 76,929.91 | |
| SAROYA, SHELBY L | TEACHER | | 88,163.13 | |
| SAYSOMSACK, SHARI L | TEACHER | | 99,735.86 | |
| SCHECK, LISA | PRINCIPAL | | 93,073.58 | 1,227.16 |
| SCHROEDER, SARAH M. | TEACHER | | 95,125.76 | |
| SCHULTZ, JOCELYN M | TEACHER | | 108,947.42 | |
| SEDUNOW, TANYA M | TEACHER | | 108,950.66 | |
| SEQUEIRA, FELIPE A | TEACHER | | 108,947.41 | |
| SEYMOUR, ALEXANDRA | TEACHER | | 99,459.76 | |
| SHIELDS, JULIE C | PRINCIPAL | | 161,113.91 | |
| SHIPPY, TANIS E | TEACHER | | 91,044.72 | |
| SIRRS, KATHERINE E | TEACHER | | 108,883.60 | |
| SMITH, CHAD T | HVAC TRADESPERSON - PLUMBER | | 77,889.23 | |
| SMITH, MELANIE C | TEACHER | | 106,481.08 | |
| SOROCHAN, CRAIG EJ | MANAGER OF COMMUNICATIONS | | 105,442.40 | 4,838.88 |
| SPEARMAN, ERIKA M | TEACHER | | 106,480.80 | |
| SPENCER, PETER A. | TEACHER | | 108,765.69 | |
| SPRUIT, JAMES A | TEACHER | | 116,907.08 | |
| ST.PIERRE, BRADLEY M | TEACHER | | 86,471.03 | 2,925.45 |
| STEFAN, CHANTAL L | TEACHER | | 93,730.76 | |
| STEVENS, BRIAN | TEACHER | | 108,948.00 | 238.00 |
| STEWART, MELISSA MICHELLE | TEACHER | | 80,198.48 | |
| STOREY, AARLEN L | TEACHER | | 92,826.59 | |
| STRANGWAY, CARRIE L | TEACHER | | 113,146.12 | 2,986.41 |
| STREET, LAURA J | TEACHER | | 87,328.33 | |
| STREIT, CHRISTIAN P. | VICE PRINCIPAL | | 134,130.99 | 2,232.50 |
| STRIDE, DOREEN R | TEACHER | | 99,235.78 | |
| STRIMBOLD, MONICA LYNN | TEACHER | | 106,240.68 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

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THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| <u>NAME</u> | <u>POSITION</u> | <u>REMUNERATION</u> | <u>EXPENSES</u> |
|-----------------------------|-----------------------------------|----------------------------|------------------------|
| STROMGREN, JENNIFER A | TEACHER | \$ 76,637.89 | \$ 195.00 |
| STUCKEY, TARA L | TEACHER | 89,241.47 | |
| SULEK, REBECCA A | TEACHER | 110,569.28 | |
| SUTHERLAND, ANDREW W.V. | TEACHER | 109,616.01 | |
| SWAIN, CARLY S | TEACHER | 89,244.36 | |
| SWANEY, KEVIN T | TEACHER | 93,226.81 | |
| SWANSON, RICHARD A | TEACHER | 112,506.43 | |
| SWIFT, LYNN S | TEACHER | 108,632.24 | 1,103.94 |
| SYDOR, MATTHEW I | TEACHER | 106,483.45 | |
| SYMONS, JACQUELINE N | TEACHER | 108,701.33 | |
| SZKWAREK, KAREN M | TEACHER | 100,015.55 | |
| TAIJI, KARMA | PRINCIPAL | 157,788.64 | 5,129.28 |
| TANNANT, SHANNON R | TEACHER | 109,167.31 | 82.88 |
| TATTRIE, JAMES A | TEACHER | 108,947.42 | |
| TAYLOR, DAVID P.R. | TEACHER | 79,506.79 | |
| TAYLOR, JINA L | TEACHER | 98,692.99 | 1,736.07 |
| TAYLOR, JOSEPH W | PAINTER | 75,817.60 | 2,104.19 |
| TAYLOR, MARK S | TEACHER | 99,459.98 | |
| TELLES, NICOLAS A. | TEACHER | 99,965.92 | |
| TERREY, ELISSA J | TEACHER | 104,006.40 | 54.88 |
| THERRIEN, ILANA R | DATA INTEGRATION ANALYST | 78,076.53 | 2,256.35 |
| THOMPSON, LEIGH | TEACHER | 77,770.20 | |
| THORSON, DAWNN R | TEACHER | 105,494.30 | 674.54 |
| TIMBERS, PAIGE S | TEACHER | 83,023.16 | |
| TIMMS, KYLE S. | PRINCIPAL | 157,016.36 | 756.25 |
| TOBACCA, BLAKE G | TEACHER | 108,947.41 | |
| TOUSAW, NATASHA G | TEACHER | 78,238.62 | |
| TRAN, SHANNON M | TEACHER | 100,487.09 | |
| TRAVIS, HEATHER A | TEACHER | 99,235.80 | |
| TREVAIL, ANDREA K. | TEACHER | 99,460.52 | |
| TRUANT, CAITLIN E. | TEACHER | 108,702.40 | |
| TURENNE, RICHARD D | TEACHER | 83,323.01 | 34.19 |
| TURNER, TORIL E | TEACHER | 106,481.09 | |
| VAN DER GRAAF-BODNER, WENDY | TEACHER | 107,628.78 | |
| VAN HOLDERBEKE, CHRISTINE R | TEACHER | 108,947.42 | |
| VAN HOLDERBEKE, ROBIN L | TEACHER | 102,144.37 | |
| VAN WATERSCHOOT, KATIE L. | TEACHER | 77,834.28 | |
| VEARY, LAURA F | TEACHER | 108,701.40 | |
| VERKLEY, JEFFREY T | TEACHER | 108,947.41 | |
| VERNON, ROGER J | TEACHER | 106,244.41 | |
| VINCENT, LAURIE J. | TEACHER | 106,247.03 | |
| VOLKERS, RIA C | TEACHER | 99,465.31 | |
| VON NIESSEN, CASSANDRA T | TEACHER | 104,961.29 | |
| VON WARTBURG, JEFFERY C | TEACHER | 106,417.29 | |
| WALKER, DONNA L | TEACHER | 79,655.94 | |
| WALKLEY, ALISON | TEACHER | 108,621.51 | 638.12 |
| WARD, CHRISTOPHER D. | GROUNDS PERSON CHARGEHAND | 76,111.95 | 1,918.19 |
| WATT, ALEX G | SHEET METAL WORKER/HVAC ASSISTANT | 79,038.27 | |
| WATT, ALLISON E | TEACHER | 86,781.17 | |
| WATT, CHRISTINE E | TEACHER | 108,947.37 | 1,070.49 |
| WEBSTER BRENNER, LEANNE C. | TEACHER | 97,907.15 | |
| WEISS, DAVID C | TEACHER | 106,481.09 | |
| WELBOURN, RACHEL H | TEACHER | 84,562.04 | |
| WELLS, NICOLE E. | TEACHER | 106,481.09 | |
| WHITE, SAMANTHA J. | TEACHER | 108,338.38 | |
| WHITEHEAD, SINEAD C | TEACHER | 86,961.29 | |

NOTES:

Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

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THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF REMUNERATION AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

DETAILED EMPLOYEES > \$75,000

| NAME | POSITION | REMUNERATION | EXPENSES |
|----------------------|----------------------------|--------------|-------------|
| WHYTE, GWYNNETH C | MANAGER OF HUMAN RESOURCES | \$ 88,029.99 | \$ 4,353.11 |
| WIENS, SARA R | TEACHER | 79,775.05 | 195.00 |
| WIEST, MICHELLE L | TEACHER | 106,240.68 | |
| WILLANS, DEIRDRE D | TEACHER | 89,656.49 | |
| WILLIAMS, ANDREA L | TEACHER | 108,475.20 | |
| WILLIAMS, GEOFF G | TEACHER | 99,460.04 | |
| WILLIAMS, LISA S | TEACHER | 107,421.31 | |
| WILLIAMS, MICAH M | TEACHER | 108,701.37 | 759.40 |
| WILLIAMS, NICHOLAS F | TEACHER | 98,896.12 | |
| WILLIAMSON, TAMMY L | TEACHER | 87,600.04 | 4,984.44 |
| WILSON, ANDREA L | OCCUPATIONAL THERAPIST | 106,633.40 | 2,204.80 |
| WILSON, MEGAN J | TEACHER | 77,399.91 | 155.55 |
| WILSON, MICHELE M. | TEACHER | 108,169.88 | |
| WILSON, MYRA L | TEACHER | 108,962.79 | |
| WODTKE, KARL A. | TEACHER | 108,911.62 | 5,528.53 |
| WOLDRING, KIRA E | TEACHER | 78,989.29 | |
| WOLTERS, LUCINDA G | PRINCIPAL | 153,197.68 | 4,083.27 |
| WOODS, CHELSEA M. | TEACHER | 87,482.91 | 768.67 |
| WRIGHT, REBECCA D | TEACHER | 108,701.34 | |
| WULFF, CHRIS J | TEACHER | 99,460.05 | |
| WYDENES, SUSAN F | TEACHER | 103,042.52 | |
| YAGER, JENNIFER O | TEACHER | 104,605.10 | 261.45 |
| YOUNG, ANDREW | TEACHER | 108,947.80 | |
| YOUNG, BROOKE L | TEACHER | 82,579.25 | |
| YOURCHIK, KIRI | TEACHER | 99,147.61 | |
| ZADVORNY, MATHEW M | TEACHER | 111,507.42 | |
| ZAWILA, RITA B | TEACHER | 80,381.27 | |
| ZIMMER, MELANIE | TEACHER | 108,964.66 | |
| ZISCHKA, MONIKA F | TEACHER | 81,414.30 | |
| ZSOLDOS, LILI A | TEACHER | 109,478.48 | 1,991.75 |

| | | |
|--|------------------|---------------|
| TOTAL FOR EMPLOYEES WHOSE TOTAL REMUNERATION >= \$75,000 | \$ 60,767,995.34 | \$ 578,962.68 |
| TOTAL FOR EMPLOYEES < \$75,000.00 | \$ 35,019,348.51 | \$ 165,644.02 |
| TOTAL EMPLOYEE REMUNERATION | \$ 95,787,343.85 | \$ 744,606.70 |
| EMPLOYERS PORTION OF EI AND CPP | \$ 5,756,658.32 | |

***Includes travel expenses for International Student Recruitment

Prepared as required by Financial Information Regulation , Schedule 1, Section 6

NOTES:
Remuneration includes taxable benefits and represents all amounts paid in that particular year, and may include one-time payments such as retirement allowances, retro pay, and vacation pay.

Employee Expenses include payments to, or on behalf of, the employee for approved school district business expenditures such as travel, professional development, and association memberships, incurred in the normal course of activities as an employee of the Board.

**School District
Statement of Financial Information (SOFI)**

School District No.71 (Comox Valley)

Fiscal Year Ended June 30, 2024

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.71 (Comox Valley) and its non-unionized employees during the fiscal year 2023/2024.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2024

| <u>SUPPLIERS WITH PAYMENTS >= \$25,000</u> | <u>AMOUNT PAID DURING</u> | <u>FISCAL YEAR</u> |
|--|----------------------------------|---------------------------|
| 12468191 CANADA LTD. | \$ | 26,250.00 |
| AC DEALER LTD. | | 61,600.00 |
| AFC INDUSTRIES LTD. | | 6,570,560.88 |
| AINSWORTH INC | | 301,061.41 |
| AIRPLUS INDUSTRIAL CORP | | 29,674.66 |
| AMAZON.COM/ AMAZON.CA | | 286,624.22 |
| ANDREW SHERET LIMITED | | 75,378.25 |
| APPLE CANADA INC. | | 202,388.02 |
| ARI FINANCIAL SERVICES | | 76,465.76 |
| ARTSTARTS IN SCHOOLS | | 27,926.00 |
| B.C. HARDWOOD FLOOR CO. LTD. | | 76,387.50 |
| B.C. HYDRO & POWER AUTHORITY | | 764,997.41 |
| B.C. TEACHERS FEDERATION | | 2,305,320.34 |
| BARTLE & GIBSON CO LTD. | | 71,149.08 |
| BC FERRIES INCORPORATED | | 73,240.29 |
| BC PRINCIPAL & VICE PRINCIPAL ASSOCIATION | | 73,092.70 |
| BC SCHOOL TRUSTEES ASSOCIATION | | 55,113.48 |
| BG DISTRIBUTION (BRUNET-GOULARD AGENCIES) | | 29,576.79 |
| BOOTH, MICHELLE AND MARK (HOMESTAY) | | 31,000.00 |
| BRADLEY SHUYA ARCHITECT INC. | | 411,026.00 |
| BULKLEY VALLEY COLLABORATIVE | | 48,440.18 |
| BUNZL CLEANING & HYGIENE | | 395,082.30 |
| CANON CANADA INC. | | 25,086.39 |
| CANWEST MECHANICAL INC. | | 138,678.21 |
| CDI SPACES | | 49,286.31 |
| CDW CANADA | | 109,811.60 |
| CENTAUR PRODUCTS INC. | | 167,737.50 |
| CENTRAL BUILDERS - HOME HARDWARE | | 29,137.91 |
| CIP MODULAR | | 382,074.96 |
| CITY ELECTRIC SUPPLY | | 32,442.34 |
| CITY OF COURTENAY | | 408,811.96 |
| CLEVR | | 25,068.75 |
| CLIMACHANGE SOLUTIONS | | 53,928.00 |
| COMMUNITEK INC. | | 508,859.68 |
| COMOX COACH & SHUTTLE | | 48,355.66 |
| COMOX DISTRICT TEACHERS ASSOCIATION | | 658,107.40 |
| COMOX VALLEY EXCAVATING LTD. | | 169,013.08 |
| COMOX VALLEY GLASS & MIRROR | | 86,973.15 |
| COMOX VALLEY PRINCIPAL & VICE PRINCIPAL ASSOCIATION | | 28,057.70 |
| COMOX VALLEY REGIONAL DISTRICT | | 40,428.78 |
| CONTROLLED AIR HEATING & COOLING LTD. | | 181,899.81 |
| COSTCO WHOLESALE | | 295,120.37 |
| COURTENAY ELEMENTARY COMMUNITY SCHOOL SOCIETY | | 40,124.00 |
| CUMBERLAND COMMUNITY SCHOOLS SOCIETY | | 62,650.71 |
| CUPE NATIONAL | | 495,128.23 |
| CURRENT ENVIRONMENTAL | | 43,708.27 |
| DAECO INSTALLATIONS LTD. | | 401,492.67 |
| DAFCO FILTRATION GROUP CORPORATION | | 30,879.83 |
| DAVIDSON, CHRISTEL & CLARK (HOMESTAY) | | 42,000.00 |
| DAVIES, BIBIANA(HOMESTAY) | | 33,233.31 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2024

| <u>SUPPLIERS WITH PAYMENTS >= \$25,000</u> | <u>AMOUNT PAID DURING</u> | <u>FISCAL YEAR</u> |
|--|----------------------------------|---------------------------|
| DESJARDINS SECURITE FINANCIERE | \$ | 241,031.51 |
| DMS TECHNOLOGIES INC. | | 26,880.00 |
| E.B. HORSMAN & SON LIMITED | | 92,528.01 |
| EDGETT EXCAVATING LTD. | | 72,282.84 |
| EDUCATIONAL WORLD TOURS | | 214,750.80 |
| EDYNAMIC LEARNING | | 56,970.00 |
| EMPLOYER HEALTH TAX (EHT) | | 1,811,375.53 |
| FIRSTCANADA ULC | | 3,121,569.36 |
| FOCUSED EDUCATION RESOURCES | | 38,860.56 |
| FOLLETT CONTENT SOLUTIONS, LLC | | 48,593.22 |
| FOOTPRINTS SECURITY PATROL INC. | | 25,913.67 |
| FORTISBC ENERGY | | 330,019.23 |
| G. R. HUDSON SALES LTD. | | 301,425.60 |
| GFL ENVIRONMENTAL INC. | | 146,455.51 |
| GUARD.ME INTERNATIONAL INSURANCE | | 65,971.35 |
| H2OPS WATER SERVICES LTD. | | 59,559.44 |
| HABITAT SYSTEMS INC. | | 157,409.56 |
| HAKAI ENERGY SOLUTIONS INC. | | 126,890.76 |
| HARDIN, CHRISTINA & ERIK (HOMESTAY) | | 30,000.00 |
| HARRIS & COMPANY | | 26,128.52 |
| HEATHERBRAE BUILDERS CO LTD. | | 7,315,728.77 |
| HITEC PRINTING/BRAZEN | | 42,009.57 |
| HOMEWOOD HEALTH INC. | | 127,891.69 |
| HOULE ELECTRIC LTD. | | 69,547.10 |
| IBM CANADA LTD. | | 178,375.65 |
| INNER EXPLORER, INC. | | 27,880.00 |
| INTER-CO DIV 10 INC. | | 49,146.02 |
| INTRADO CANADA INC. | | 40,244.64 |
| INTROBA CANADA LLP | | 248,600.12 |
| ISLAND TIMBER FRAME | | 30,639.46 |
| JONATHAN MORGAN & COMPANY LTD. | | 177,440.38 |
| KIN BEACH CONSULTING LTD. | | 25,520.13 |
| KONICA MINOLTA BUSINESS SOLUTIONS | | 263,380.00 |
| KPMG LLP | | 36,225.00 |
| LAIRD WHEATON GM | | 53,197.40 |
| LAKE TRAIL COMMUNITY EDUCATION SOCIETY | | 40,000.00 |
| LEWKOWICH ENGINEERING ASSOCIATION LTD. | | 36,148.33 |
| LONG & MCQUADE LIMITED | | 27,649.33 |
| LOUISE KOOL & GALT LIMITED | | 77,465.32 |
| LUSH VALLEY FOOD ACTION SOCIETY | | 161,389.84 |
| MADILL - THE OFFICE COMPANY | | 40,428.35 |
| MCCRANN CARPET FINISHING CORPORATION | | 37,958.60 |
| MCCULLOUGH, LISA BERNOTIES | | 33,059.51 |
| MIDLAND TOOLS | | 31,104.50 |
| MILES, ALLISON & STEPHEN (HOMESTAY) | | 32,000.00 |
| MINISTER OF FINANCE | | 230,528.75 |
| MONK OFFICE SUPPLY LTD. | | 93,774.66 |
| MOUNT WASHINGTON ALPINE RESORT | | 34,590.78 |
| MOUNTAIN VALLEY PAVING | | 69,943.14 |
| MUCHALAT MODULARS 2018 LTD. | | 531,442.34 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2024

| <u>SUPPLIERS WITH PAYMENTS >= \$25,000</u> | <u>AMOUNT PAID DURING</u> | <u>FISCAL YEAR</u> |
|--|----------------------------------|---------------------------|
| MUNICIPAL PENSION PLAN | \$ | 3,785,453.32 |
| MYBUDGETFILE INC. | | 40,208.00 |
| NATURAL POD SERVICES LTD. | | 112,309.13 |
| NELSON ROOFING & SHEET METAL LTD. | | 476,399.43 |
| NERO GLOBAL TRACKING | | 27,797.27 |
| NORTH ISLAND COLLEGE | | 165,570.70 |
| NORTHERN COMPUTER | | 439,576.01 |
| NUKO | | 343,750.00 |
| OLDALE, FAYE & TIM (HOMESTAY) | | 26,166.60 |
| OSPREY ELECTRIC LTD. | | 177,074.10 |
| PACIFIC BLUE CROSS | | 3,673,443.69 |
| PARKER'S APPLIANCES & MORE | | 41,256.42 |
| PBX DATA TECH INC. | | 51,026.54 |
| PENINSULA CO-OP | | 149,073.40 |
| PENTICTON EXCEL | | 248,750.00 |
| PILON TOOL RENTALS (1972) LTD. | | 27,755.31 |
| POWERSCHOOL CANADA LTD. | | 44,852.31 |
| PRIME ENGINEERING LTD. | | 74,875.06 |
| PUBLIC EDUCATION BENEFITS | | 1,731,594.05 |
| QUINSAM RADIO COMMUNICATIONS | | 142,626.36 |
| RB ENGINEERING LTD. | | 29,845.77 |
| REAL CDN SUPERSTORE | | 53,264.40 |
| RECEIVER GENERAL (TAXATION) | | 25,604,614.60 |
| REDE ENERGY SOLUTIONS | | 236,765.50 |
| RESTOULE, JO-ANN | | 25,292.21 |
| RICHELIEU HARDWARE | | 36,229.06 |
| RIDGELINE MECHANICAL LTD. | | 120,352.62 |
| ROSETTA STONE LTD. | | 81,919.00 |
| RUSSELL HENDRIX FOODSERVICE EQUIPMENT | | 109,941.70 |
| SCHOOL DISTRICT #23 (CENTRAL OKANAGAN) | | 37,955.00 |
| SEVEN SUMMITS CENTRE FOR LEARNING | | 155,396.86 |
| SIGNATURE WEST FLOOR & WINDOW FASHION INC. | | 71,265.69 |
| SLEGG BUILDING MATERIALS | | 37,990.86 |
| SOFTCHOICE LP | | 140,710.28 |
| STAPLES PROFESSIONAL INC. | | 35,939.16 |
| STRATEGIC PLUS CONSULTING SERVICES LTD. | | 150,584.18 |
| STRATHCONA PARK LODGE & OUTDOOR EDUCATION CENTRE | | 68,116.04 |
| STRATHCONA TREE CARE | | 56,182.35 |
| STRONG NATIONS PUBLISHING INC. | | 42,073.83 |
| SUPERIOR PROPANE INC. | | 43,149.86 |
| SWING TIME DISTRIBUTORS LTD. | | 205,374.26 |
| SYSCO FOOD SERVICES | | 124,412.29 |
| TAYCO PAVING COMPANY | | 78,120.00 |
| TEACHERS FILE | | 223,886.24 |
| TEACHER'S PENSION PLAN | | 15,249,360.29 |
| TECHNICAL SAFETY BC | | 27,085.89 |
| TELUS COMMUNICATIONS (BC) INC. | | 38,625.60 |
| TELUS MOBILITY CELLULAR INC. | | 56,650.91 |
| TEMPRITE CLIMATE SOLUTIONS LTD. | | 82,434.80 |
| TEXTHELP INC. | | 37,714.73 |

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
YEAR ENDED JUNE 30, 2024

| <u>SUPPLIERS WITH PAYMENTS >= \$25,000</u> | <u>AMOUNT PAID DURING</u> <u>FISCAL YEAR</u> |
|---|---|
| THE ARBUTUS MUSIC | \$ 27,722.84 |
| THE HOME DEPOT | 65,153.26 |
| THRIFTY FOODS | 27,996.85 |
| TODAY 'N' TOMORROW LEARNING SOCIETY | 61,985.89 |
| TOWN OF COMOX | 61,454.43 |
| TRIBUNE BAY OUTDOOR EDUCATION SOCIETY | 55,656.90 |
| UNIGLOBE CAREFREE TRAVEL GROUP | 45,343.50 |
| UNI-SELECT CANADA INC. | 32,171.07 |
| UNITED FLOORS (COVALLE CARPETS LTD.) | 27,047.09 |
| VI ISLAND CLEANING SUPPLIES LTD. | 26,500.57 |
| VIKING FIRE PROTECTION | 59,556.83 |
| VILLAGE OF CUMBERLAND | 28,779.61 |
| WAYPOINT INSURANCE | 26,604.00 |
| WEST COAST LITERACY LTD. | 28,662.56 |
| WESTCOAST ROOF INSPECTION SERVICES LTD. | 58,137.87 |
| WESTERN CAMPUS RESOURCES | 82,274.50 |
| WORKSAFEBC | 1,411,856.61 |
| TOTAL FOR SUPPLIERS WITH PAYMENTS >= \$25,000 | \$ 90,906,092.76 |
| TOTAL FOR SUPPLIERS WITH PAYMENTS < \$25,000 | \$ 7,354,258.26 |
| TOTAL PAYMENTS FOR GOODS AND SERVICES | \$ 98,260,351.02 |

Prepared as required by Financial Information Regulation , Schedule 1, Section 7

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 71 (Comox Valley)
RECONCILIATION AND EXPLANATION OF DIFFERENCES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

EXPLANATION OF DIFFERENCES

The Schedule of Payments for the Provision of Goods and Services and Remuneration and Expenses differs from the financial statements in the following ways:

- 100% of GST paid to suppliers is included, whereas the financial statement expenditures are net of the GST rebate.
- Third party recoveries of expenses from PAC and school fundraising activities may not all be adjusted for in the schedules.
- Employee benefits may be duplicated in the schedule of payments where also reported in employee remuneration.
- Travel expenses that are paid directly to suppliers may be duplicated in employee expenses.
- List of payments to suppliers does not include foreign currency payments to US suppliers while the expenditures in the financial statements reflect the costs of any foreign currency payment.
- Other miscellaneous cost recoveries that may not have been deducted from scheduled payments.
- Holdbacks relating to Capital Projects may be accrued, however, not included in the schedule of payments for goods and services and holdbacks recorded in a prior year may be included in the schedule of payments for goods and services.
- Amounts paid by recovery from Ministry of Education operating grants for School Protection Plan Insurance, Digital Services, Next Generation Network, MyEd BC, and Capital Asset Management System are included in Services and Supplies expenditures in the financial statements, whereas they are not included in this schedule.
- The financial statements are reported on an accrual basis, and include payroll liabilities that are not reflected in the schedule of remuneration and expenses, and accounts payable balances that are not reflected in the schedule of payment for goods and services.
- Changes in liability balances from year to year affect the financial statement expenditures but not the scheduled payments which are reported on a cash basis.

BRIEFING NOTE

TO: The Board of Education **DATE:** December 17, 2024
FROM: Carrie McVeigh, Secretary-Treasurer
RE: Transition of Indigenous Education Costs to the Operating Budget

Purpose

This briefing outlines the planned transition to move the costs associated with the District Principal, Indigenous Education and Elder in-Residence Program from the Targeted Indigenous Education (InEd) budget to the district's Operating budget. The transition will begin in 2025/26, with one-third of the costs moved each year over three years. This plan reflects the district's commitment to embedding Indigenous education throughout the organization while balancing fiscal responsibility.

Background

District Staff recommend transitioning the costs of the District Principal and Elder in-Residence Program from the targeted Indigenous Education budget into the operating budget over three years. After reviewing the district's financials, Staff recommend that this shift begin in the 2025/26 fiscal year, as the district is not currently in a financial position to undertake the transition this current year. Future budgets will incorporate this adjustment as part of the district's strategic financial planning.

The estimated total cost of this transition is approximately \$300,000 based on the latest InEd 2024-25 budget, understanding that the amount may increase over time. The phased transition will follow this schedule:

- 2025/26: \$100,000
- 2026/27: \$200,000
- 2027/28: \$300,000

This phased approach ensures financial feasibility while maintaining the Board's commitment to supporting its Strategic Plan of Decolonizing and Indigenizing.

Rationale for Transition:

1. Alignment with the Board's Strategic Plan: Decolonizing and Indigenizing Education

Moving these costs to the operating budget aligns with the Board's strategic goal of embedding Indigenous knowledge throughout all aspects of education, ensuring Indigenous perspectives are part of the district's core operations rather than treated as supplementary.

2. Sustained Engagement with Indigenous Elders

Indigenous Elders provide guidance, cultural teachings, and support to students, staff, administrators, and the broader school community. Their presence in schools and in our spaces fosters cross-cultural understanding, promotes inclusive learning and working environments, and contributes to the holistic development of all students and staff.

3. Commitment to the Principle: “We Are All Related”

The teachings of Indigenous Elders emphasize unity and interconnectedness, fostering relationships built on respect, empathy, and shared learning. Their work aligns with Indigenous philosophy of “we are all related”, supporting the Board’s goal of working together with one heart and one mind.

4. Broad Benefits to the School Community

The Elder in Residence Program offers meaningful learning opportunities for all students by:

- Facilitating discussions on reconciliation and environmental stewardship.
- Promoting mental well-being and traditional knowledge sharing.
- Helping students and staff engage meaningfully with Indigenous culture and history.
- Indigenous ceremony brings Indigenous Ways of Knowing and being into our core learning and growth and, provides a decolonized way of honouring our land and people.

5. Long-term Sustainability

Integrating these costs into the operating budget ensures the long-term sustainability of Indigenous programs and demonstrates the district’s commitment to reconciliation beyond targeted funding. This shift reinforces the value of Indigenous Elders’ contributions as integral to the district’s operations and, honours the Indigenous Education Council’s advocacy to transition dollars out of targeted funds and their right to govern. Staff are grateful for the Elders’ commitment to student learning and well-being, and we wish to take appropriate action to show SD71’s gratitude.

Implementation Plan:

- 2025/26: Move \$100,000 from the Indigenous Education budget to the operating budget.
- 2026/27: Move an additional \$100,000 (total \$200,000).
- 2027/28: Complete the transition with the final \$100,000, totaling \$300,000.

This phased plan allows the district to meet financial goals while honouring its commitment to Indigenous Education. Budget reviews will ensure the gradual incorporation of these costs into future budgets without compromising the district’s fiscal stability.

The planned transition of the District Principal and Elder in-Residence Program costs to the operating budget aligns with the Board’s strategic priorities of decolonizing education, fostering inclusiveness, and ensuring sustainability. The phased approach provides financial flexibility while maintaining the integrity and impact of Indigenous education throughout the district.

The Board, by way of motion at the October 22, 2024, In-Camera Board meeting approved the phased transition plan described herein, with the first stage beginning in the 2025/26 budget cycle, moving towards full integration by 2027/28. The motion recommended by staff and carried by the Board allows for costs pressures to be included, so that the true commitment is not lessened over time.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Transition of Indigenous Education Costs to the Operating Budget briefing note, dated December 17, 2024, as presented.

Respectfully submitted,

Carrie McVeigh

Carrie McVeigh
Secretary-Treasurer

BRIEFING NOTE

TO: The Board of Education
FROM: Sheila Powell, Director of
RE: **Staffing Survey**

DATE: December 17, 2024

Purpose

As part of the Human Resource Department's commitment to continuous learning, a staffing survey was conducted to gather feedback intended to improve the Spring Staffing process.

Strategic Alignment

The staffing survey aligns with values of the strategic plan:

Equity: Leading with diversity as a strength and inclusion as a right

Relationships: Connection, compassion, and respect in all that we do

Integrity: High ethical standards through transparency, honesty and accountability

Background

All Support Staff, Teachers and their Principals/Vice Principals were surveyed to gather feedback on the Spring Staffing Process. Employees were asked if the information in the staffing timelines were clear and helpful and they were asked to provide feedback regarding the process. 197 employees responded to the survey.

Analysis

Positive Feedback:

- **Clear and Efficient Communication:** Many respondents appreciated the clear and helpful communication throughout the staffing process, especially those familiar with it from previous years.
- **Appreciation for Efforts:** Many respondents expressed gratitude for the support and prompt responses from the HR team.

Concerns Shared:

- **Ranking System:** The addition of a ranking system in round 3 was confusing for some teachers.
- **Communication:** Delays in posting results and lack of communication about these delays were common concerns.
- **Process Efficiency:** Suggestions included starting the process earlier, providing more specific dates, and ensuring timely communication of results.

- **Transparency:** Calls for more transparency in how positions are filled, especially regarding seniority and internal vs. external hiring.
- **Document Submission:** Confusion about what documents were needed and how to submit them.

Suggestions:

- **Timeliness:** Respondents suggested starting the process earlier and providing more specific dates to reduce stress and uncertainty.
- **Delays:** Respondents suggested that any delays in timelines be communicated promptly.
- **Job Posting Clarity:** Suggestions to provide clearer job postings, including the number of positions when applicable and specific details about each role.
- **Training and Instructions:** Suggestions included better support and information for new employees, such as clearer instructions and possibly training sessions.
- **Feedback on Applications:** Request to offer feedback to applicants about why they were not selected for a position.
- **Hiring Decisions:** Request to provide more information about how hiring decisions are made, particularly regarding the role of seniority and the criteria used for selecting candidates.

Overall, while there were areas for improvement, many respondents recognized and appreciated the positive aspects of the staffing process. The HR department is deeply grateful to all the employees who dedicated their time to complete the survey and will use the information to help inform the staffing process going forward.

Recommendation

THAT the Board of Education of School District No. 71 (Comox Valley) receive the Staffing Survey briefing note dated December 17, 2024, as presented.

Respectfully submitted,

Sheila Powell

Sheila Powell,
Director of Human Resources

BRIEFING NOTE

TO: Board of Education **DATE:** December 17, 2024
FROM: Molly Proudfoot, Director of Operations
RE: **Arena 3 – CVRD requesting approval to continue to analysis viability of potential construction and operation of an Arena 3 on School District grounds.**

Purpose

Approval request from the Comox Valley Regional District to proceed with developing a Business Case for the potential construction and operation of an Arena 3 adjacent to the existing Sport Centre on School District grounds.

Strategic Alignment

The Board of Education recently approved a new Strategic Plan, which is focussed on learning and Indigenous World Views and Perspectives. The request from the Comox Valley Regional District aligns with the School District's commitment to supporting the community. However, the request does not directly align with the current Strategic Plan. The Board's primary responsibility remains focused on optimizing facilities for educational purposes, and prioritizing safe, equitable learning environments that support student development. That said, often partnerships with local municipalities and regional districts result in great benefits to all parties and often, school districts can achieve more than they would otherwise be able to. Current agreements with the CVRD, are examples of how successful partnerships can provide great benefits to learners.

Background

The Comox Valley Regional District (CVRD) adopted a 'Recreation Strategic Plan' in the Spring of 2023. Identified within the plan was the demonstrated need for a third arena in the Comox Valley.

The CVRD presented at the District's October 8th 'Open Committee of the Whole' meeting to provide an update to the Board on the potential build and location options explored during the now completed 'Arena 3 Feasibility Study'. As a result of the study, the CVRD in consult with hcma architecture developed four potential options that would best address the below criteria:

- Addition of NHL ice surface;
- Addition of 1500-2000 spectator seats for events either through renovation to Arena 1 or through construction of Arena 3;
- Addition of 6-8 dressing rooms;
- Extension of overhead walkway around Arena 1 for use as a walking track; and
- Addition of parking stalls to meet City of Courtney bylaws.

As identified in the presentation (attached herein) the CVRD recommends proceeding with a Business Case to further determine the appropriate criteria and location for an Arena 3; including flushing-out market demand, projections, and predicted revenue & operating costs. This process would involve Comox Valley Schools in partner meetings to gather feedback on the potential impacts and benefits provided to G.P. Vanier Secondary and the District if Arena 3 were to be located adjacent to the existing Sports Centre. Items such as parking, traffic flow, and potential use & space opportunities would be discussed in this process.

The CVRD is not currently asking the Board of Education to approve a boundary extension to the land lease. However, is asking the Board to advise the CVRD if Comox Valley Schools¹ opposes the potential for an extension of the leased land at this time. Presently, the CVRD is simply asking the School District to provide feedback during the Business Case process to determine in more detail the potential impacts and benefits of an Arena 3 being constructed on District grounds.

The School District and the CVRD have a long-proven history in successful partnerships. For context, over the last several decades the School District and the CVRD have entered lease and use agreements for the area surrounding George P. Vanier Secondary.

In 1973 the CVRD and the School District entered into a 99-year lease agreement granting the CVRD permission to lease a section of the land neighbouring G.P. Vanier Secondary to construct an arena/swimming pool complex for community recreation use. In 1998 the Board and the CVRD agreed to modify and extend the 1973 Lease to permit the expansion of the leased area for the CVRD to construct and operate an ice arena for public community use. As stipulated in the agreement the Sports Centre Complex and the Arena would be 'made available for use by the Board for its education recreation programs in accordance with the arrangements for such use as shall be mutually agreed between the Board and the District'. As a result of the agreement, the School District has been using the Sports Centre pool every Tues/Thurs from 9-10 AM since its opening in 1975. In 1999, the School District asked to move the program to the newly built Aquatic Centre on the same days and times.

Other benefits of partnership presently include, but are not limited to:

Reduced Rental Rates:

In the CVRD's '[Fees & Charges Bylaw](#)' the School District receives reduced rates for ice rentals, the pools, and dry floor rentals.

Preferred Use:

In the CVRD's 'Ice Allocation Policy' the School District is second in priority to other user groups.

6. Priority of Ice Allocation [see definition in Section 3]

1. Recreation program use
2. School use – during school hours
3. Youth not for profit
4. Junior hockey
5. Adult rentals
6. Special events
7. Private/casual rentals
8. Commercial (non-ticketed and ticketed)

To ensure that the adult user groups have adequate ice rental times, youth not for profit will not start an ice session later than 8:30 p.m. from Monday to Sunday.

Learn to Skate at School Program:

In 2017 the CVRD successfully applied for a grant to fund the 'Learn to Skate at School Program', targeted at affordability and accessibility to schools the District has identified as having a higher ratio of 'at risk' children, as well as the least uptick with fundraising for school activities. The skating lessons and rentals are free of charge and the CVRD has been successful in securing grant funding to pay for bussing to the arena to further remove barriers.

The skating lessons are for Grade 2 and 3 students (co-ed aged 7-8) with a focus on the FUNdamentals: movement skills, including the ABCs of agility, balance, coordination, and speed. The program was designed to improve the skating ability of the students and promote an active, lifelong interest in ice sports.

The CVRD ran the program from 2017-2019 and it was widely popular, giving 250-300 kids access to skating activities each Fall over a period of 8 weeks. The program went on hiatus for a few years due to staffing availability but is back in business and currently has five schools participating.

Vanier Hockey Skills Program:

G.P. Vanier Secondary ran a popular hockey program for Vanier kids Grade 9-12. Unfortunately, this year there wasn't enough interest, but the CVRD is supportive of this program should Vanier want to continue. These lessons are at zero cost to the kids or the District. The grant the CVRD receives covers transportation for all the kids and the CVRD staff and ice are provided in kind to the program.

Work Experience:

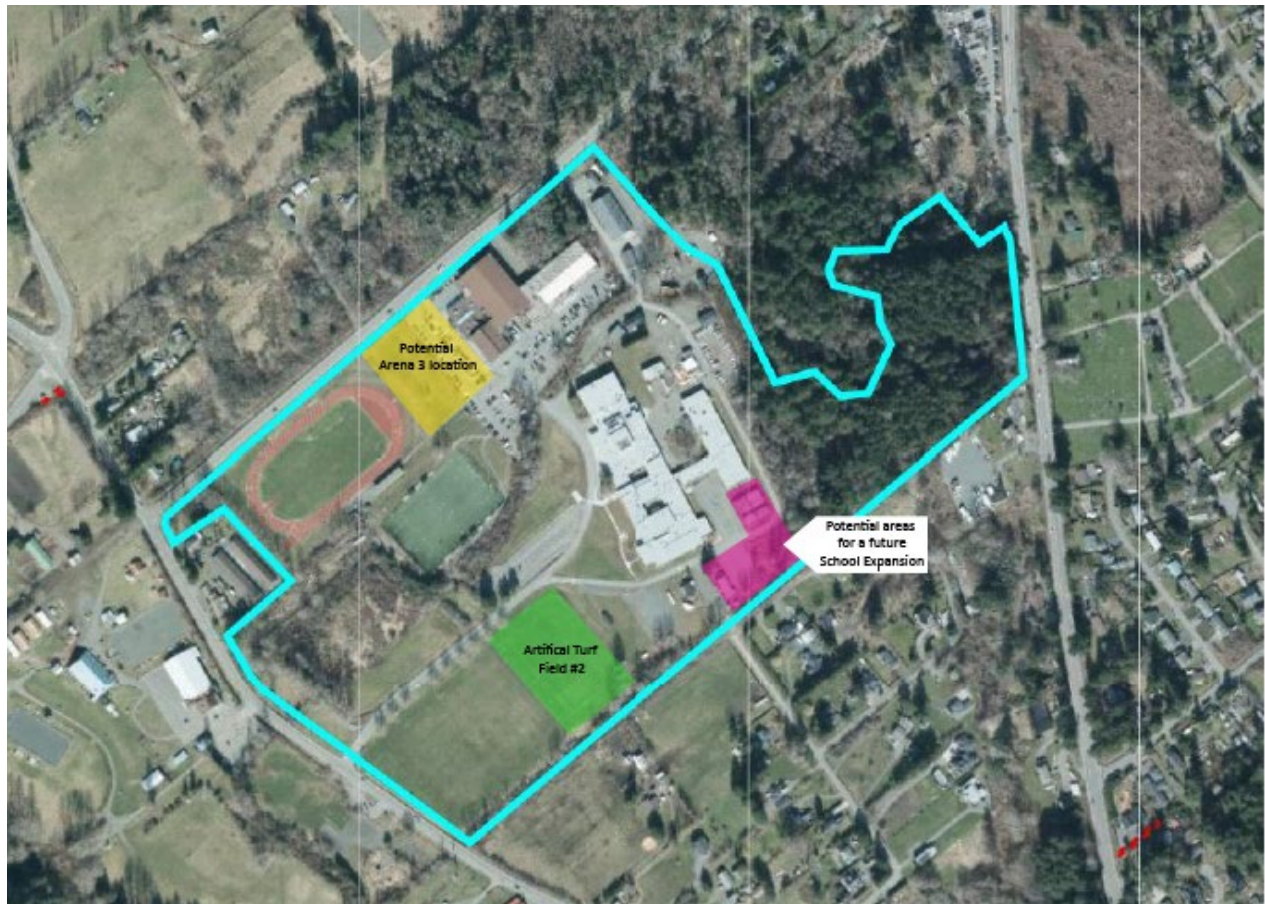
CVRD staff has worked with G.P. Vanier's Careers Teacher to enlist many Vanier students to volunteer at the rink for required work experience hours.

In addition, the School District and the CVRD partnered in 1981 to jointly construct and operate a 400-meter track facility on School District grounds adjacent to George P. Vanier Secondary for the benefit of SD71 students and the surrounding community. The agreement was for a minimum of twenty (20) years with the ability to continue in effect thereafter. The School District and CVRD have continued to opt for renewal and re-signed as recent as January of 2024; renewing the agreement for another four-years with the opportunity to renew again in January of 2028. Also, in September 2014 the School District and CVRD agreed to cooperate in the construction, maintenance, and use of a new all-weather sports field located on SD71 grounds, adjacent to George p. Vanier Secondary. A term in both agreements is to prioritize school use during operating times (Monday through Friday from 7:00 AM to 5:30 PM., excluding Statutory Holidays and days when the school is not in session) with exceptions agreed to by both parties. The agreement was for a twenty-five-year period with the opportunity for renewal in August 2039.

Furthermore, as a result of a collaboration lead by the CVRD and its partners: City of Courtney, Town of Comox, Village of the Cumberland, and School District 71 developed a 'Sport Field Strategy' as an outcome of the process a need for a second artificial turf field was identified. In May 2023, the Board passed a motion in the 'Public Board Meeting' to support the construction of a second artificial turf field on G.P. Vanier Secondary's grounds. In the 'Open Committee of the Whole Meeting' in October 2024 the CVRD updated the Board on next steps to undertake an alternative approval process in the New Year – if

successful, the District and CVRD will amend the current turf field agreement, and the CVRD will proceed with final design and procurement, with anticipated construction planned for Spring/Summer of 2025.

As an overview, the map shown below includes areas of interest on the School District's property; including the G.P. Vanier Secondary grounds.



Recommendation 1

THAT the Board of Education of School District No. 71 (Comox Valley) direct staff to respond to the Comox Valley Regional District (CVRD), in respect of their request regarding work in developing a Business Case for Arena 3, received October 16, 2024, advising that the district is prepared to support the CVRDs work in developing a Business Case for Arena 3, which may ultimately lead to a request from the CVRD to grant a license to occupy agreement for land use, understanding that the new District LRFP may result in a determination that a license to occupy agreement for land use not be granted.

Alternate Recommendations:

Recommendation 2

THAT the Board of Education of School District No. 71 (Comox Valley) refer the Comox Valley Regional District's (CVRDs), request for the School Board to support the CVRDs work in developing a Business Case for Arena 3, received October 16, 2024, which may ultimately require a license to occupy agreement for land use, to staff, to advise the CVRD that the school district is unable support the request at this time, but will reconsider the request, pending receipt and review of a new District Long Range Facility Plan (LRFP).

Recommendation 3

THAT the Board of Education of School District No. 71 (Comox Valley) direct staff to respond to the Comox Valley Regional District (CVRD), in respect of their request regarding Business Case for Arena 3, received October 16, 2024, advising that the district will not support the CVRDs work in developing a Business Case for Arena 3, as a license to occupy agreement for land use, is unlikely.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Molly Proudfoot', with a stylized flourish at the end.

Molly Proudfoot
Director of Operations

October 16, 2024

Sent via email only: molly.proudfoot@sd71.bc.ca
carrie.mcveigh@sd71.bc.ca

Board of Education
Comox Valley Schools (SD71)
2488 Idiens Way
Courtenay, BC V9N 9B5

Dear Chair & Trustees

Re: Comox Valley Regional District Business Case for Arena 3

Thank you for the opportunity to present the preliminary concepts for a potential new arena to the Board of Education on October 8, 2024.

As discussed during the presentation, the Comox Valley Recreation Commission adopted the Recreation Strategic Plan in March 2023. The Plan identified the need for a third arena, adjacent to or attached to the Sports Centre, to meet the growing demand for ice time in the Comox Valley.

Following this, the CVRD engaged hcma architecture & design to conduct a feasibility study, exploring conceptual design options for a 2,000-seat spectator arena and a community rink on the Sports Centre/Vanier campus. These arena concepts, along with other renovation options (seating expansion of Arena 1 and the addition of a walking track), were presented to the Recreation Commission in July 2024.

After reviewing the options, the Commission directed staff to proceed with a more detailed analysis of four concepts:

- 1) Spectator arena attached to the Sports Center
- 2) Spectator arena adjacent to the Sports Centre
- 3) Community rink attached to the Sports Centre
- 4) Community rink attached to the Sports Centre and an addition of 500 seats and a walking track added to Arena 1.

With project costs ranging from \$37 million to \$100 million, the business case will help determine the right size and scope for the community now and into the future. The next step is a thorough business case analysis to compare the opportunities, benefits, and

costs of the 2,000-seat spectator arena and the community rink, alongside the potential for additional seating and a walking track in Arena 1.

The business case will include:

- **Targeted Stakeholder Engagement:**
 - We will consult key stakeholders, including local government, CV Schools, entertainment providers, the Chamber of Commerce, tourism bodies, and sports organizations. This engagement will include workshops, interviews, and consultations to capture diverse perspectives.
- **Market Demand Assessment:**
 - A detailed analysis of current and projected demand for both a spectator arena and community rink will be conducted. This includes assessing demographic trends, community needs, and potential events, such as sports competitions, concerts, and other large gatherings.
- **Economic Impact Assessment:**
 - This will evaluate the economic benefits for the community, including local business growth, tourism, job creation, and partnerships. A comparative analysis of similar facilities in other communities will also be included.
- **Social and Community Benefits:**
 - We will explore the arena's potential contributions to community well-being, social cohesion, and its role as a community hub, with a focus on accessibility and inclusivity.
- **Financial Feasibility:**
 - A financial analysis will be conducted for each development option, covering operational costs, revenue streams, and long-term sustainability. This will include potential revenue from ticket sales, rentals, sponsorships, and the financial viability of attracting a junior hockey team.
- **Risk Analysis:**
 - Potential risks, such as financial or operational challenges, will be identified, with strategies to mitigate these risks.

As we move forward with the business case, we are asking Comox Valley Schools to engage with us by taking part in stakeholder meetings and providing feedback on potential impacts and opportunities related to G.P. Vanier Secondary, parking, traffic flow, and the site in general.

We are not asking the Board of Education to approve a boundary extension to the land lease at this time. However, if the Board is opposed to a potential extension in the future, we would appreciate it if you could communicate this to us now. The business case is expected to begin in November 2024, and this feedback may affect the scope of work for our consultants.

Once completed, the business case will be shared with the Board of Education. It will provide insights into the opportunities and impacts on G.P. Vanier and the surrounding educational environment. The business case will also assist the Comox Valley Regional District in deciding whether to move forward with a new arena, and in determining the scope of the project (spectator arena or community rink). Additionally, the Board may find this information helpful in evaluating whether an arena on the Vanier/Sports Centre campus is feasible and supported.

The Comox Valley Regional District sincerely values the long-standing partnership with Comox Valley Schools to provide important recreation services to our community and we look.

If you have any questions regarding the process or the project feel free to contact me at tmorgan@comoxvalleyrd.ca. We look forward to working with you!

Sincerely,

Trish Morgan

Trish Morgan
Assistant Sr Manager of Recreation Services
Recreation Department/Community Services Branch
Comox Valley Regional District

Enclosures:

- 1) Arena 3 Feasibility Study Report, hcma architecture & design – July 26, 2024
- 2) Arena 3 Feasibility Appendices A-E, hcma architecture & design – July 26, 2024



Arena 3 Feasibility Study Report

Comox Valley Regional District

Date
July 26, 2024

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Project Consultants

Architectural



Mechanical



Electrical



Cost Consulting



1.0 Executive Summary

hcma was consulted to complete a feasibility study and develop conceptual design options that explored the possibility of a third arena on the Comox Valley Sport Centre (CVSC) site. The CVSC is located on land leased from School District No. 71 (SD71) on a property shared with G.P. Vanier Secondary School. This study was completed in response to a roadmap for the development of new recreation facilities created by the Comox Valley Recreation Commission as part of a long-term plan for recreation infrastructure in order to meet the needs of the Comox Valley.

The primary objective of the feasibility study is to produce three conceptual design options and site test fits for an NHL-sized ice surface with seating for 1500-2000 spectators, 6-8 dressing rooms and a walking track. In addition, the study would look at options of increasing the seating capacity of the existing Arena 1 from its current capacity of 843, as well as adding a walking track around the upper level of Arena 1.

hcma followed a methodology that began with a review and analysis of documentation, drawings, and reports provided by the CVRD on the existing facilities as well as city by-laws, environmental factors, accessibility, building code requirements, mechanical and electrical servicing. The first outcome was the selection of three preferred site locations which were determined based on the results and recommendations of an Environmental Constraints Assessment conducted by Current Environmental. The second outcome were the results of the mechanical and electrical assessments conducted by AME Consulting and Smith + Anderson respectively. Based on the mechanical and electrical assessments completed, it was found that a new facility would need its own electrical and mechanical services as the capacity at the CVSC is currently at a maximum. For the full details of the electrical and mechanical reports, please refer to Appendix B and C.

The concept design phase identified preferred site locations that were test fitted for the building components required for Arena 3. Site planning was done to provide the necessary parking stalls required per the City of Courtenay Zoning By-law 2500, 2007. Concept design options were split into three groups of options to be developed for Class D cost estimates. The first group developed a new-build spectator arena (Options 1-3). The second developed a new-build community arena without spectator seating (Option 4) and the third developed two Arena 1 renovation options (5 and 6).

The the development of Options 1-3, each of the three preferred site locations were determined to be viable locations to fit a 2000 seat NHL-sized ice arena. Using an assumed occupant number of 2,203 people, the required number of new parking stalls for the site would be 441 based on the City of Courtenay parking by-law. Due to the environmental constraints of the site as well as the existing and future planned facilities, several separate parking zones would need to be constructed between the CVSC and secondary school sites in order to maximize the number of stalls. As shown in detail in Section 3.1, the total number of new stalls possible is below by-law requirements and it will be necessary to apply for a minor development variance. Based on discussions with the City of Courtenay development office, the variance is available by providing a parking and traffic study as part of the application.

LEGEND

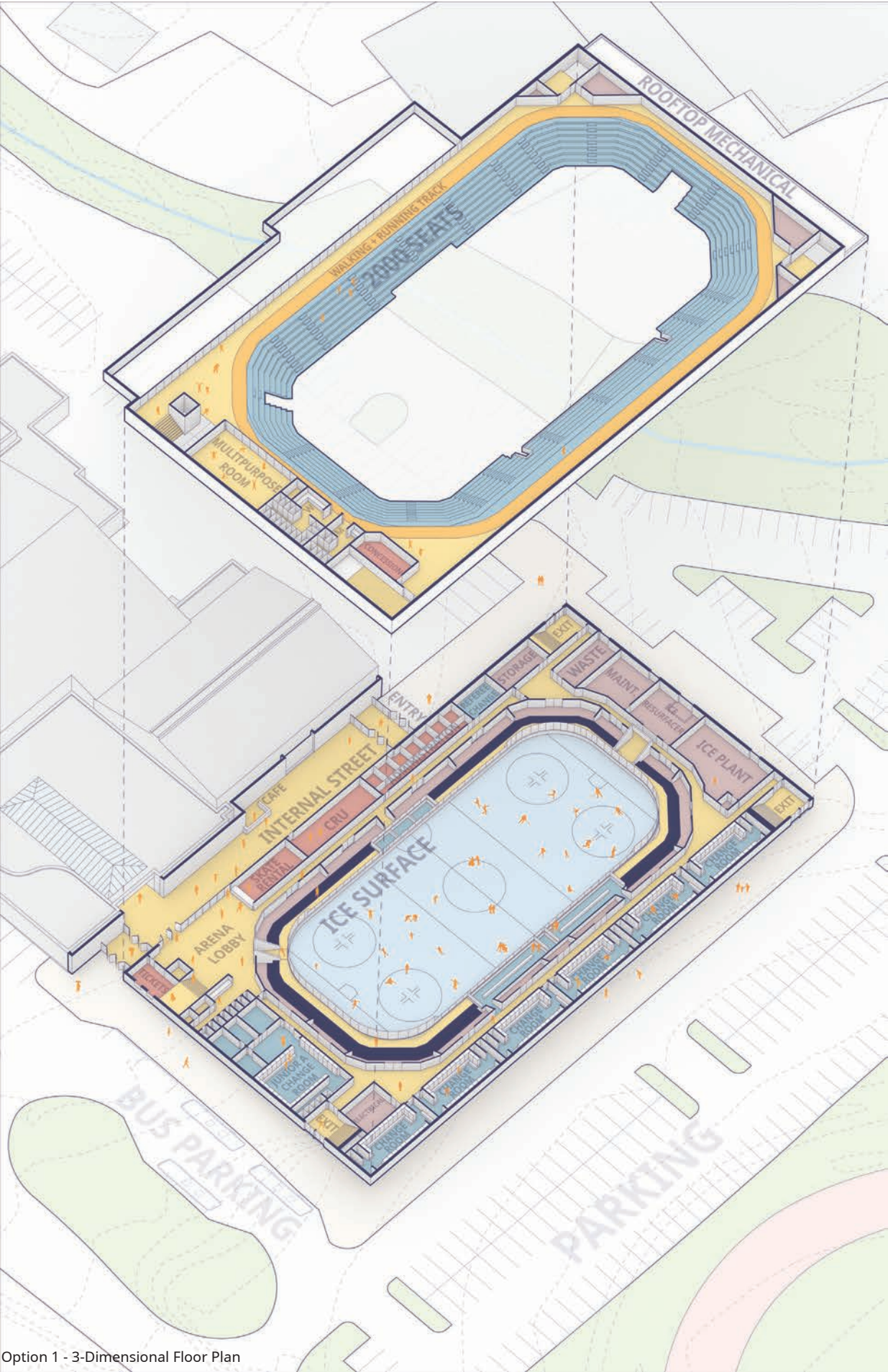
Circulation + Public Spaces

Ice Surface

Change Rooms + Seating

Administration + Services

Service Spaces



Option 1 - 3-Dimensional Floor Plan

Through discussions with the CVRD staff committee, Option 1 and 4 were selected as the preferred options to be recommended for a business case. These options are located immediately southwest of the CVSC entrance and would be connected to the existing building. This would allow for efficiencies in operating the facility and would not require a separate reception based on the shared entrance for both existing and new building amenities. The “internal street” circulation space provides opportunities for alternate community programming and programming such as a cafe, market stalls, or other commercial retail uses such as a sports shop.

The next steps for the project would be to develop a business case for these options as they best represent the goals of the study and have the most potential for operational viability. As the project moves forward, consistent communication with representatives from SD71 is recommended as each of the design options would in some way affect the circulation and operation of the secondary school site.

2.0 Project Background

2.1 Project Description

2.2 Site Constraints

2.3 Carbon Reduction Analysis

2.1 Project Description

BACKGROUND

Located within the City of Courtenay, on Vancouver Island, the CVRD operates the Comox Valley Sport Centre (CVSC) which contains two arenas with NHL sized ice surfaces. The CVSC is located on a shared property with G.P. Vanier Secondary School, which is owned by School District No 71 (SD71). The parcel of land which the CVSC is sited is leased to the CVRD.

The CVSC was constructed in 1973 and originally included an ice arena, with a seating capacity of 843, and a six lane 25m swimming pool. Arena 2 was constructed as an addition to the facility in 1998 and does not have dedicated spectator seating with just bleacher seating at the corners of the arena.

Starting in 2019, the Comox Valley Recreation Commission began to develop a long-term plan for recreation infrastructure including field, ice, and aquatic facilities. As part of a roadmap for development of new recreation facilities needed to meet the needs of the Comox Valley, the addition of a third NHL ice surface and increased spectator seating was identified as a short-term priority.

In late 2023, **hcma** was consulted to complete a feasibility study and conceptual options for the possibility of a third arena on the CVSC site which would include a NHL ice surface, increased seating for 1500-2000 spectators, 6-8 dressing rooms, and a walking track.

SCOPE OF STUDY

As part of the feasibility study, the final deliverables are as follows:

- **Draft feasibility study identifying three conceptual design options and test fits**
- **Class D cost estimates for each of the conceptual design options**
- **Presentation to the CVRD Recreation Commission**
- **Final report**



Exterior photo of Comox Valley Sport Centre Arena 1



Interior photo of Comox Valley Sport Centre Arena 1

As the team worked through the development of the conceptual design options for Class D costing, it became apparent that a new-build spectator arena would be the primary focus of the study and three site options were developed (Options 1, 2, 3). In order to achieve a holistic understanding of the potential costs to achieve the goals of the study, three alternate options were also explored. The alternate options looked at a new-build community arena similar to the existing Arena 2 (Option 4) as well as a seating addition to Arena 1 (Option 5) and the addition of a walking / running track around Arena 1 (Option 6).

METHODOLOGY

The process which **hcma** and the CVRD staff committee worked through in the duration of the study period involved the following steps:

1. PROJECT START-UP + DISCOVERY

This phase included a review of the existing facility conditions and constraints around the Comox Valley Sports Centre site. Some of the factors considered were existing structure, adjacent infrastructure, city by-laws, environmental factors, parking, accessibility, building code requirements and a mechanical and electrical systems review by our sub consultants. As well, a review of existing background information that has been completed to date was conducted. This background information included the Indoor Recreation Facilities Master Plan (2017), the CVRD Corporate Energy & Emissions Plan (2019), the Recreation Facility Condition Assessments Life Cycle Report (2019), the Adult Ice Use and Allocation Engagement Summary (2022), the Comox Valley Recreation Commission Strategic & Capital Planning (2023), the Environmental Constraints Assessment (2023) and the Decarbonization Strategy for the Sports and Aquatics Centres (2023).

The findings and recommendations of the Environmental Constraints Assessment were used to determine three preferred site locations for the three Arena 3 spectator arena options. The three preferred site locations were then developed into conceptual design test fits in the next phase of the study.

2. CONCEPT DESIGN

We worked closely with the staff committee to develop concept designs that demonstrate feasibility of the project and establish basic design parameters for further consideration. High level conceptual planning and programming options were reviewed with the staff committee. Once the programmatic and site planning arrangements for each option were settled on, a Class D cost estimate was carried out for each concept design.

3. REPORTING

Our team prepared this final Feasibility Report to summarizes the work completed, including staff and Stakeholder Engagement and the final Concept Design, as well as any rationale that supports the final recommendation.

2.2 Site Constraints

The first step in the Discovery phase of the study was an analysis of the site in terms of its existing infrastructure, environmental constraints, as well as future facilities and amenities that are planned for the site. Though the CVSC is located on a parcel of land leased from SD71, open areas throughout the overall site were initially considered as potential locations for Arena 3. Establishment of each of the site constraints then revealed the several locations in which a third area could be situated.

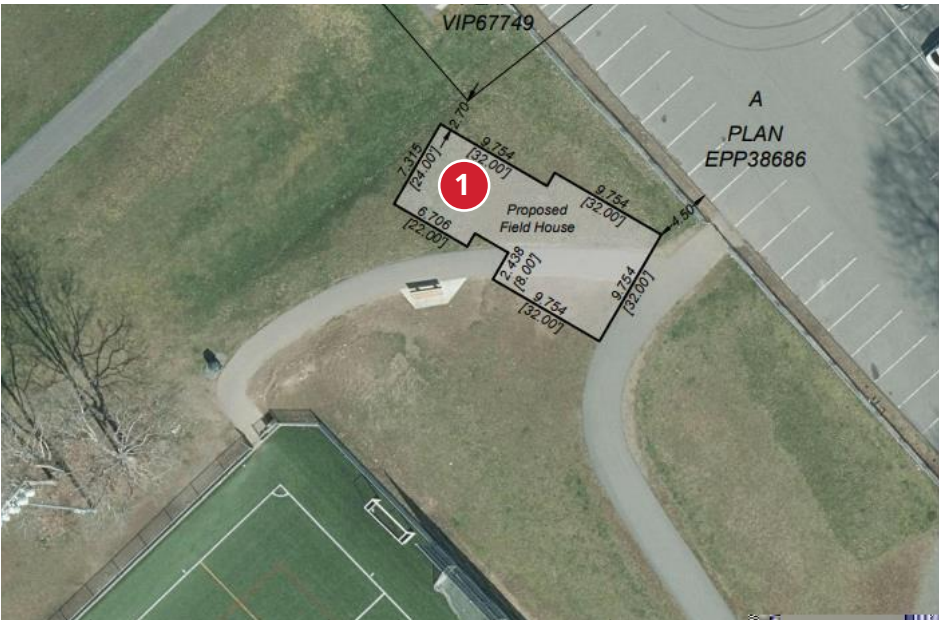
2.2.1 EXISTING + PLANNED INFRASTRUCTURE

There are several existing adjacent uses and infrastructure which provide boundaries and considerations for where a future arena could be located on the site. These uses are highlighted on the site aerial photographs below and on the following page.

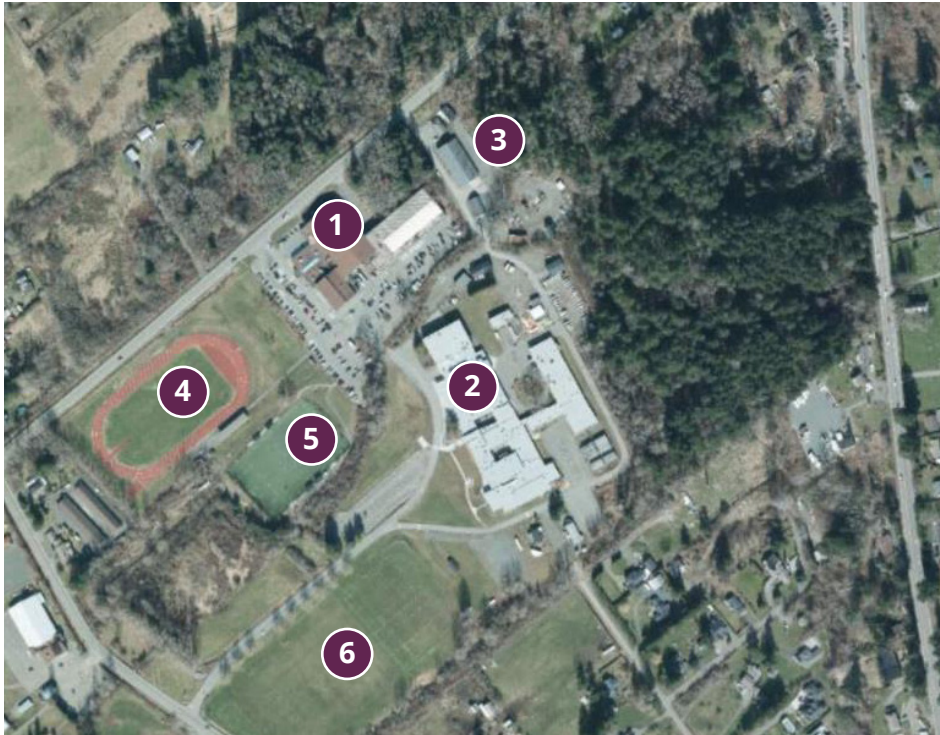
A primary consideration for the location of Arena 3 is site circulation between the secondary school site and the CVSC site. Specifically, considerations were made for how the footprint of a new arena and associated parking could affect the flow of vehicular circulation parking in the area, or for drop-offs from yellow school buses or city buses.

A large portion of the land on site is taken up by several sports field. South of the secondary school, there are three sports fields which must be maintained and planned around. There are future plans for the furthest north sports field to be replaced with an artificial turf field which would include a cricket pitch. On the CVSC site, there is a track and field area as well as an artificial turf field. A fieldhouse building, which would include change rooms and storage, is currently planned for the area north of the existing artificial turf field. Based on discussions with the CVRD staff committee, it is assumed that the fieldhouse could be relocated to the area between the track and field and artificial turf field. This would allow for more flexibility in the site planning of the conceptual design options.

Lastly, there is a daycare facility being planned which is intended to be located directly south of the school. Due to the daycare, this portion of the site cannot be utilized for Arena 3 site planning such as parking.



Site aerial photograph indicating planned location of the new Fieldhouse



Site aerial photograph highlighting existing facilities and uses

Existing Facilities + Infrastructure

- 1 Comox Valley Sport Centre (CVSC)
- 2 G.P. Vanier Secondary School
- 3 Maintenance + Operations Facility
- 4 Track + Field
- 5 Artificial Turf Field
- 6 Three Sports Fields



Site aerial photograph highlighting future planned facilities and uses

Planned Facilities

- 1 Fieldhouse
- 2 Daycare Facility
- 3 Artificial Turf Field + Cricket Pitch

2.2.2 ENVIRONMENTAL CONSTRAINTS

Prior to beginning the Area 3 Feasibility Study, in December 2023 an environmental constraints assessment was completed by Current Environmental which had the following objectives:

- Identify any Valuable Ecosystem Components (VECs) that may affect development on the subject property
- Map the occurrences of any identified VECs and their associated setbacks
- Outline other constraints related to identified VECs
- Suggest candidate offsetting and restoration and enhancement opportunities to be considered as part of the project
- Provide high level Best Management Practices (BMPs) to avoid and/or mitigate potential impacts to identified VECs during construction

The following text has been taken from *Section 3.6 Area - Specific Discussions* from the Vanier Sport Centre Constraints Assessment by Current Environmental. Based on the findings of the report, Area 5 was identified as the most suitable location to build based on the environmental constraints of the site. For the full assessment, please refer to Appendix F of this report.

AREA 1

Area 1 is a highly developed area to the east of the Sports Centre and west of Towhee Creek with low ecological function. Towhee Creek runs parallel to the Sports Centre from northeast to southwest. In addition to the 10 m RAPR setback, the City of Courtenay 30 m setback from the stream boundary also applies. Towhee Creek provides high-quality conditions for coho rearing and as such maximizing setback areas for this valuable stream is recommended. Furthermore, implementing adequate setbacks reserves the potential for future restoration work in the Towhee Creek riparian area, which would provide considerable ecological benefit. In addition, there are several protected tree species in this area including Garry oak and trembling aspen, which are considered Protected Tree Species in the City of Courtenay Tree Protection and Management By-law. As such, it is recommended these trees be protected from activities that may threaten their long-term health. Despite environmental constraints to the southeast of the 2nd Arena, there remains development potential within Area 1 in particular to the southwest, adjacent to the existing pool and lobby. As such, this area offers potential for development with implementation of setbacks for riparian areas and protected trees.

AREA 2

Area 2 is a mixed forest comprised of a unique and ecologically significant Garry oak (*Quercus garryana*), black cottonwood (*Populus balsamifera*), red alder (*Alnus rubra*), big leaf maple (*Acer macrophyllum*), and Douglas fir (*Pseudotsuga menziesii*). Garry oak is a listed protected species in the City of Courtenay Tree Protection and Management By-law; these trees are also highly valued by members of the Comox Valley stewardship community. Finding appropriate replacement planting or offsetting sites for Garry oak would be challenging considering the developed nature of the property. Regulatory or mandated protection of VEC's is limited to the City of Courtenay Tree Protection by-law and therefore protection of the area is not as strong as in other areas on the subject property.

As such, this area has limited development potential, but would involve removal of highly valued, mature Garry oak trees. It is not recommended for development if a significant number of Garry oaks need to be removed.

AREA 3

Area 3 is mostly constrained by the steep topography of the area and would result in significant loss of valued forest headwaters habitat and a very high level of disturbance related to earthworks. This area is not recommended for development.

AREA 4

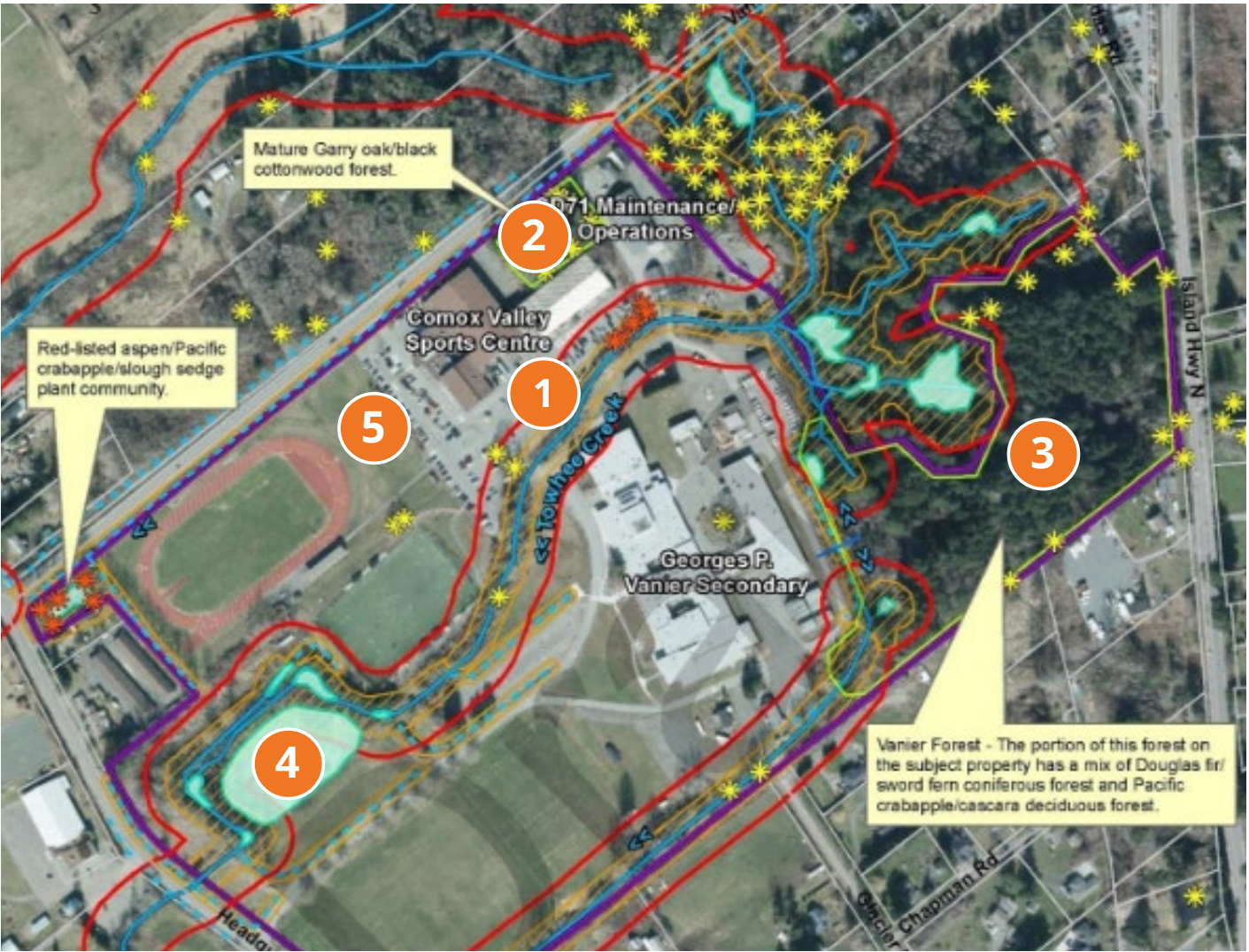
The presence of stormwater management ponds and wetlands significantly decrease development potential. While there was no soil indicator for wetland, the other indicators combined with site historic suggest this area should remain protected as wetland. It currently acts as hydrological buffering for the surrounding streams and ponds of Towhee Creek which supports large numbers of coho fry year-round. It is for these reasons that development is not recommended.

AREA 5

The environmental constraints pertaining to Area 5 are two protected Garry oak trees growing to the north of the Vanier Turf Field and the ditch setback running along Vanier Road to the west of the area. This area is a candidate for development.

Site Areas Reviewed in Environmental Constraint Report

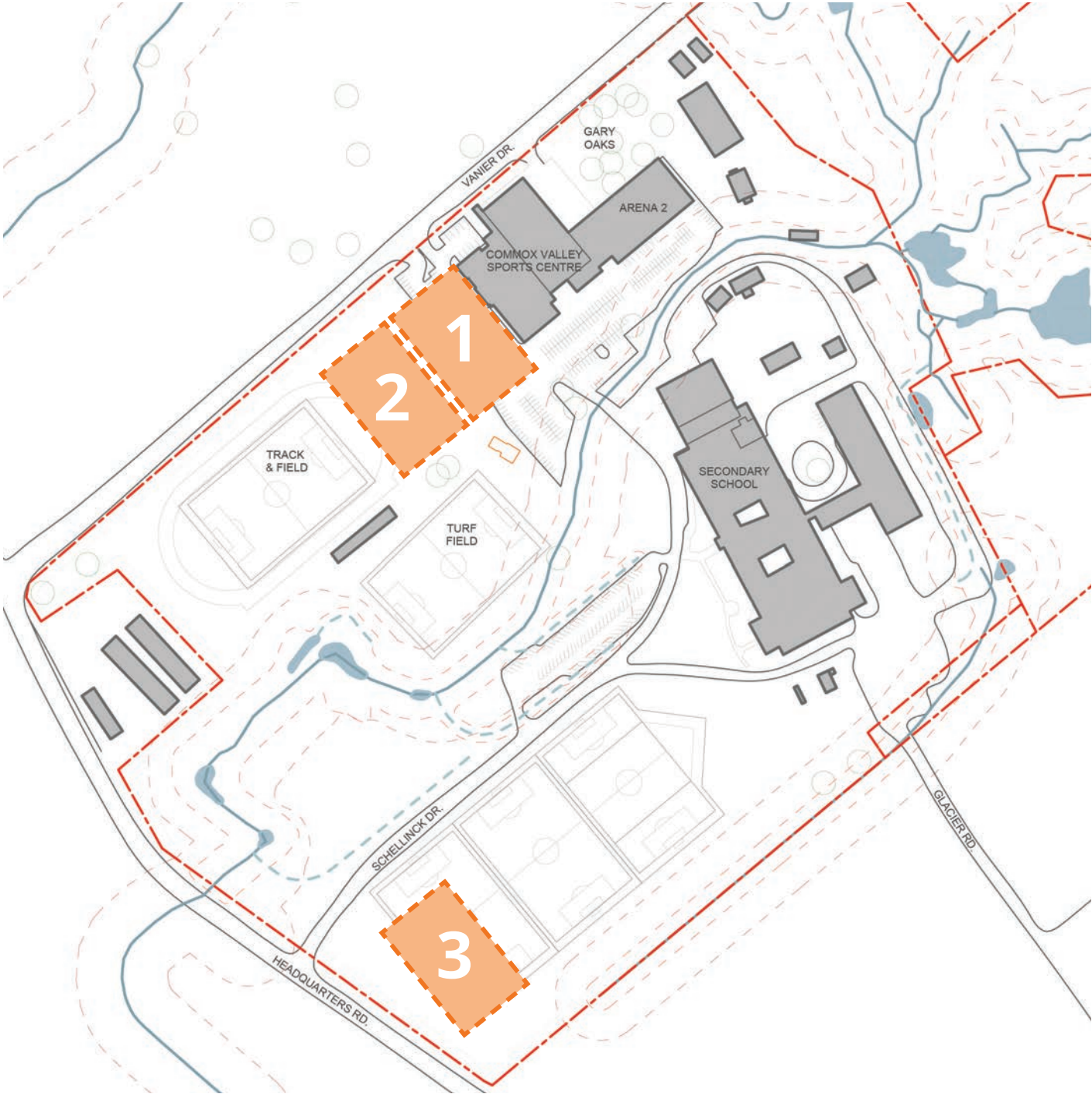
- 1 Area 1
- 2 Area 2
- 3 Area 3
- 4 Area 4
- 5 Area 5



Site aerial photograph highlighting environmental constraints

2.2.3 PREFERRED OPTION LOCATIONS

As a result of the Environmental Constraint Assessment completed, as well as the analysis of the existing and planned site facilities and background information, three preferred site locations were determined by the CVRD staff committee and hmca. These sites were considered the most ideal in terms of minimizing environmental impacts and site circulation impacts, while still being able to fit a development the scale of an NHL sized ice arena. The three general locations are highlighted on the below diagram and were the starting point for the conceptual design options that were developed and are detailed in Section 3.0 of this report.



Site map highlighting preferred option locations

2.3 Carbon Reduction Analysis

The CVRD Decarbonization Strategy has been under development simultaneously with the timeline of this study. The intent of the strategy is to identify capital upgrades to meet the CVRD’s greenhouse gas emissions reduction targets of 50% reduction from 2019 levels by 2030 and net zero emissions by 2050.

As part of the scope of this study, hmca met with the CVRD decarbonization team to explore arena location options that would benefit the carbon reduction through network energy strategies. It was determined through those meetings that no networking strategies were viable at this point in time but that industry best practices for reducing carbon emissions should be employed when developing Arena 3.

3.0 Conceptual Design Options

3.1 New-Build Spectator Arena Options

3.2 New-Build Community Arena

3.3 Arena 1 Addition + Renovation Options

3.4 Program Summary

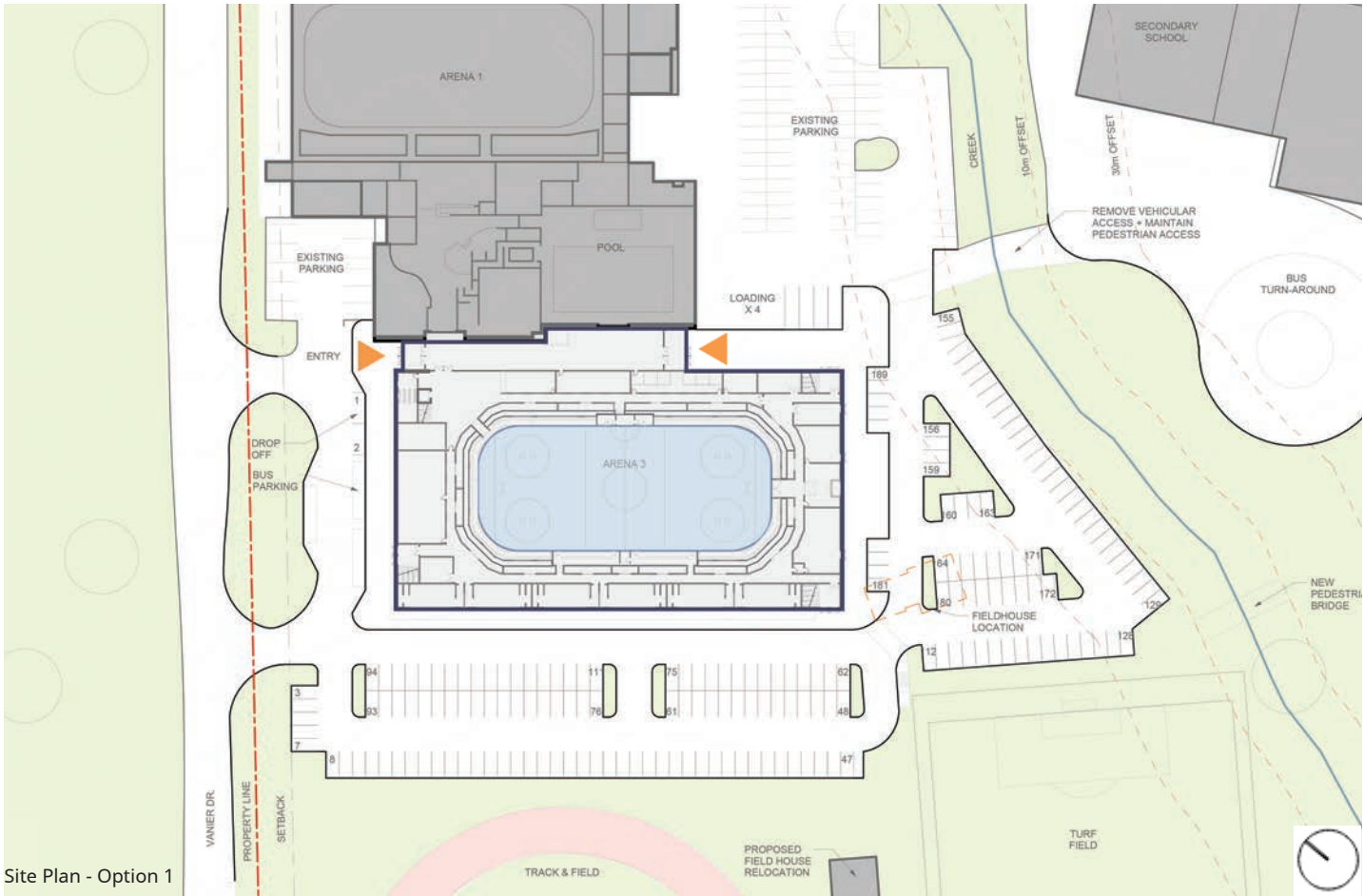
3.1 New-Build Spectator Arena Options

OPTION 1

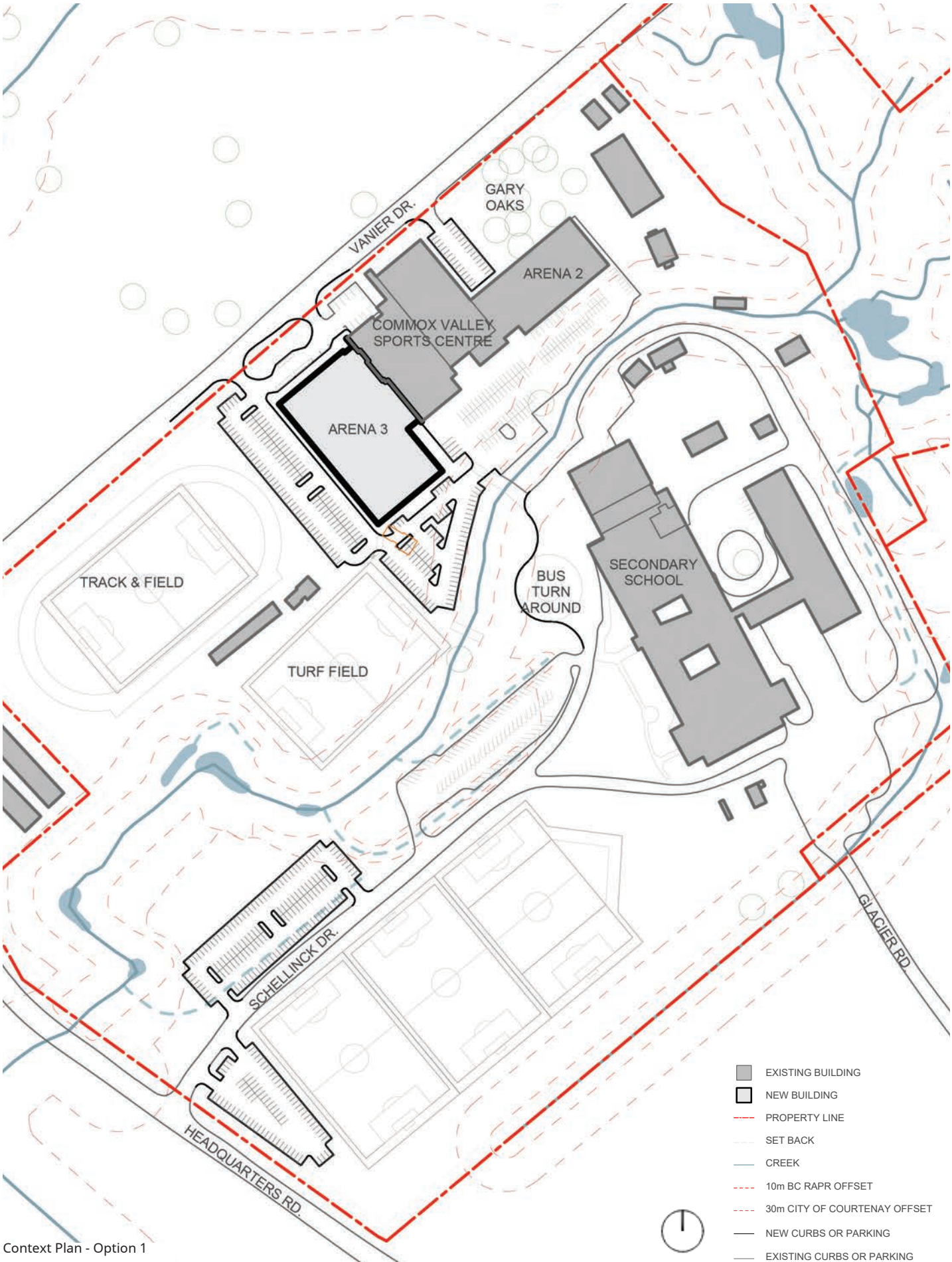
Conceptual design Option 1 would be located southwest of the CVSC where existing parking is located. The facility would be connected directly to the CVSC which would allow for a centralized reception at the location of the current CVSC reception.

For this option, it is recommended that vehicular access between the CVSC site and the Secondary School site be closed due to the limited space for turning of large vehicles such as buses between Arena 3 and the artificial turf field. Instead, it is proposed that a bus turn-around be added to the school site and the existing vehicle bridge over Towhee Creek become a pedestrian bridge. In order for a bus turn-around to function, the portion of Schellinck Drive which is currently one-way traffic, would need to be widened to allow for two-way traffic and buses to return to Headquarters Road via Schellinck Drive after drop-offs are made.

To allow for ease of access to the facility from both the vehicle and bus drop-off area on the north, as well as the from the secondary school to the south, a linear lobby (internal street) has been included within this option. This internal street allows for easier pedestrian circulation and provides opportunities for alternative community programming such as winter farmers market stalls.



Site Plan - Option 1



Context Plan - Option 1

- OPPORTUNITIES**
- Efficiency of a centralized reception and administration space
 - Opportunity for community programming within internal street

- CHALLENGES**
- Removal of vehicular circulation to school site (due to site congestion)
 - Lower parking count than other options due to loss of existing stalls

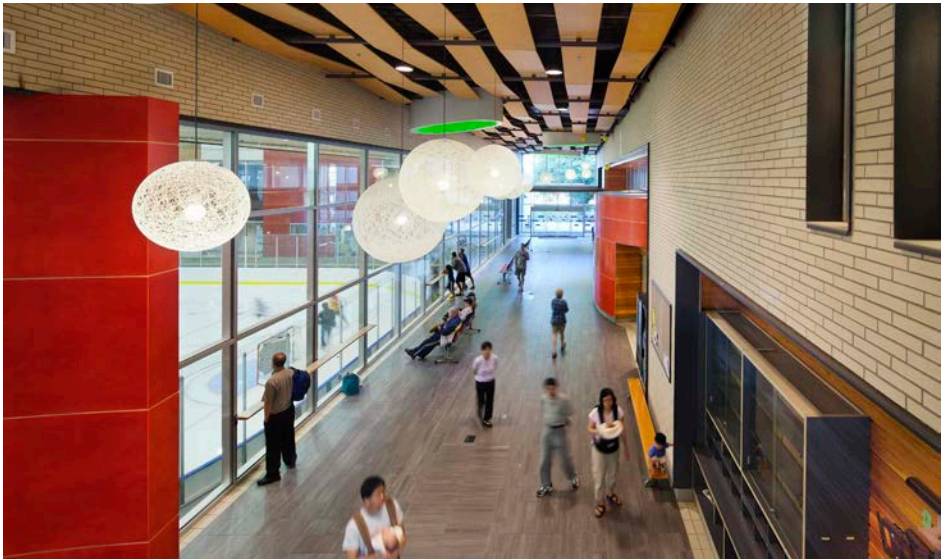
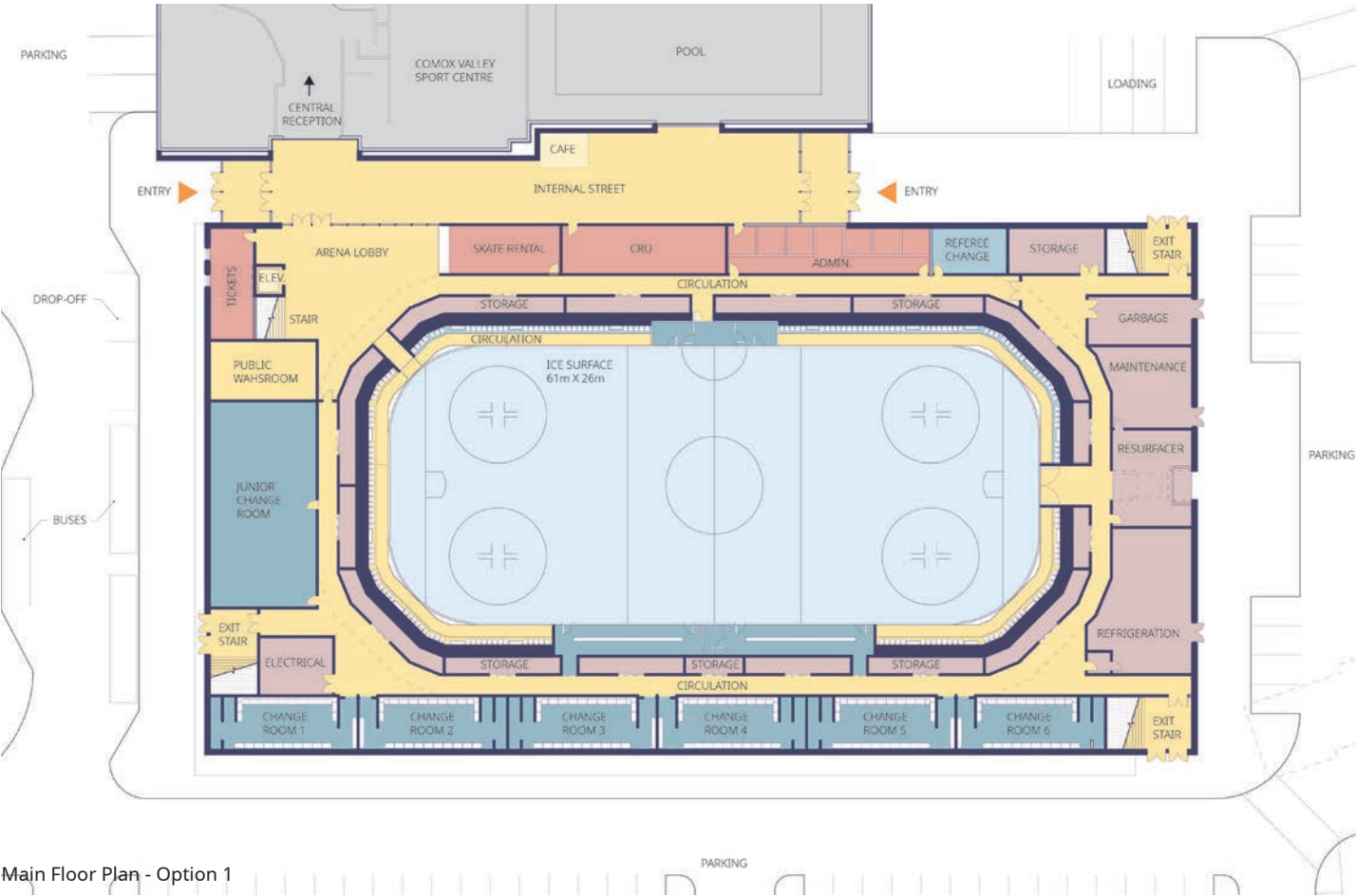


Photo example of a linear lobby or “internal street” at the Hillcrest Centre in Vancouver

LEGEND

- Circulation + Public Spaces
- Ice Surface
- Change Rooms + Seating
- Administration + Services
- Service Spaces



Main Floor Plan - Option 1

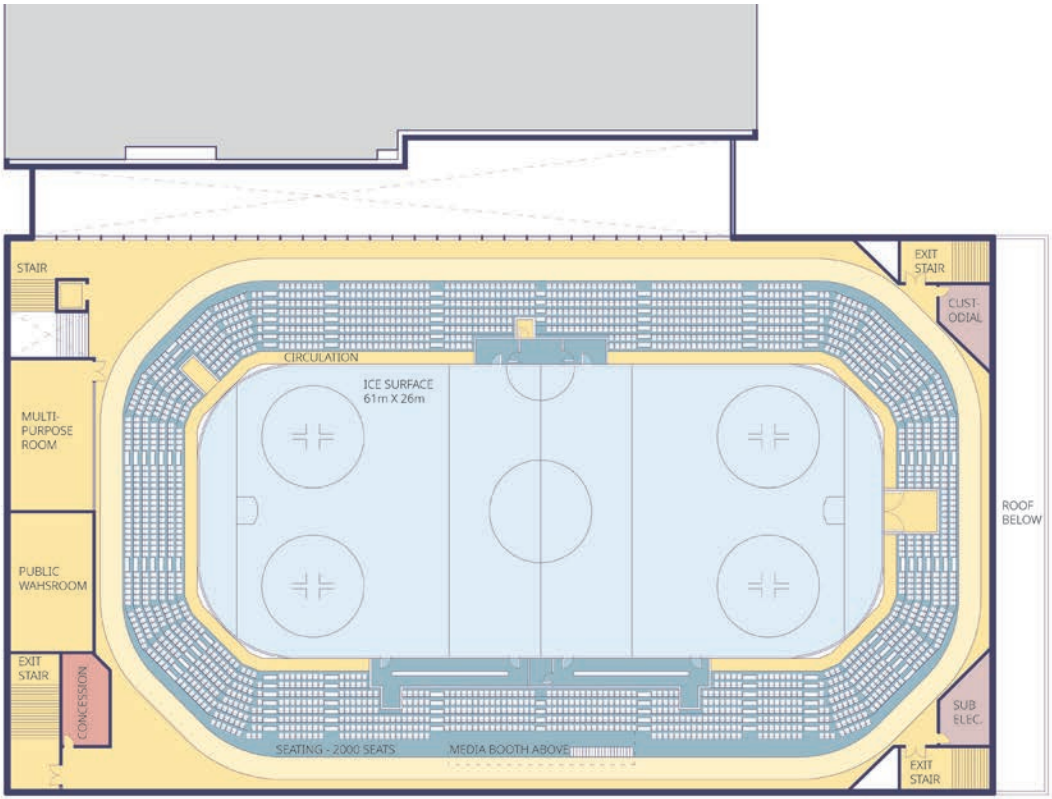
PARKING ANALYSIS

As per the City of Courtenay zoning by-law, the number of required stalls for a sports arena facility can be determined either by 1 space per 10m² of building area or by 1 space per 5 people to occupant capacity. Since the required number of stalls is less through the occupant load calculation, that has been used to determine the required number of stalls for each option. For each of the spectator arena options, the required number of new parking stalls is 441.

The number of new stalls provided by Option 1 is 301 and thus a minor development variance would be required due to the stall deficit.

PARKING COUNT

| | Option 1 | |
|-------------------------|---|-----|
| Description | 2000 seat arena with spectator focus | |
| Location | South of existing Comox Valley Sport Centre - Connected | |
| Occupant Load (persons) | 2,203 | |
| Building Area (m²) | 6,992 | |
| Parking Required | 1 Space per 10m² of Building Area | 699 |
| | OR 1 space per 5 persons to capacity | 441 |
| Parking provided | Zone 1 - Adjacent to building | 49 |
| | Zone 2 - North of existing Arena 1 | 30 |
| | Zone 3 - North of intersection of Headquarters Rd. & Schellinck Dr. | 145 |
| | Zone 4 - East of intersection of Headquarters Rd. & Schellinck Dr. | 77 |
| Total Stalls Provided | | 301 |



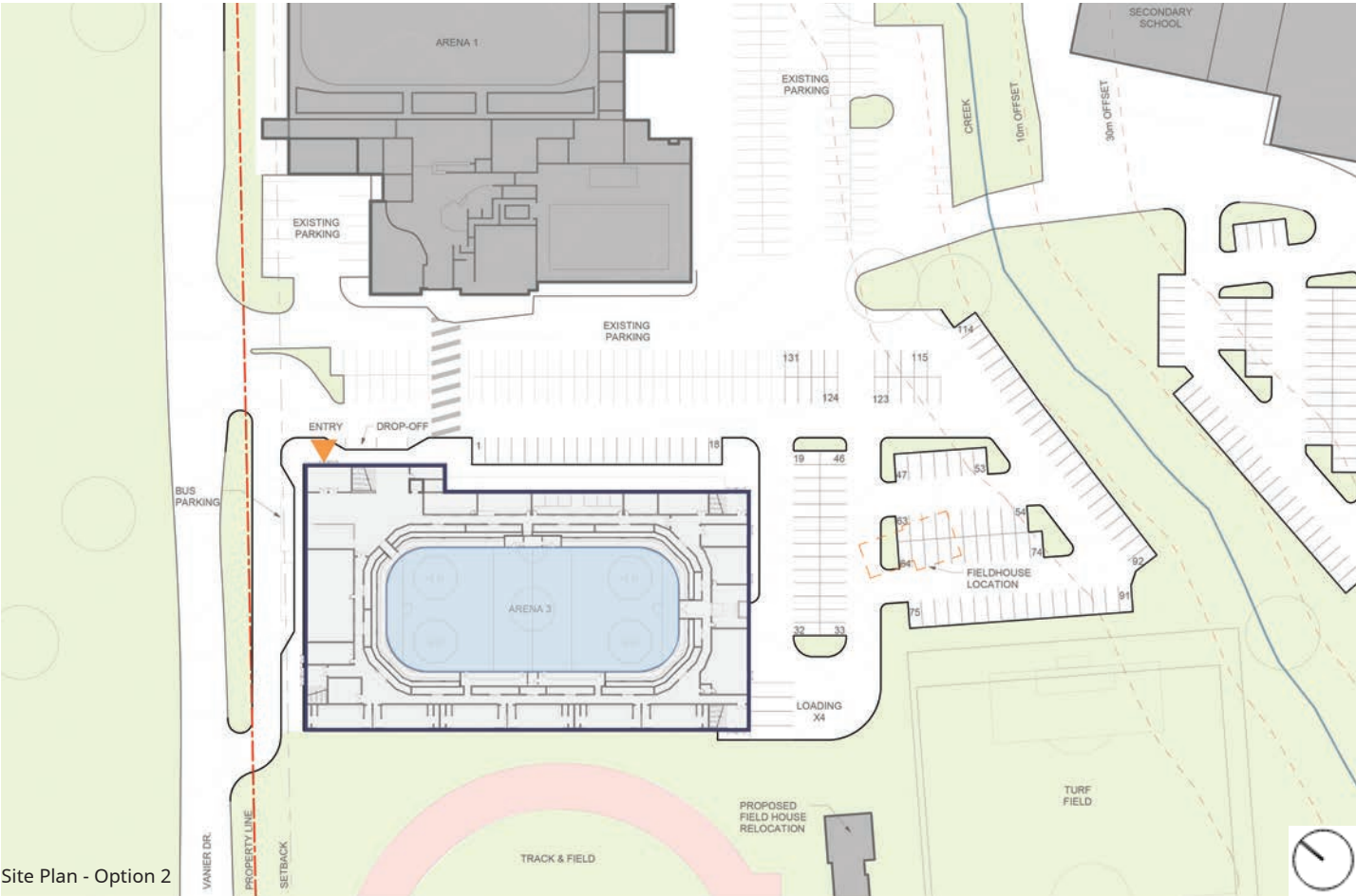
Upper Floor Plan - Option 1

OPTION 2

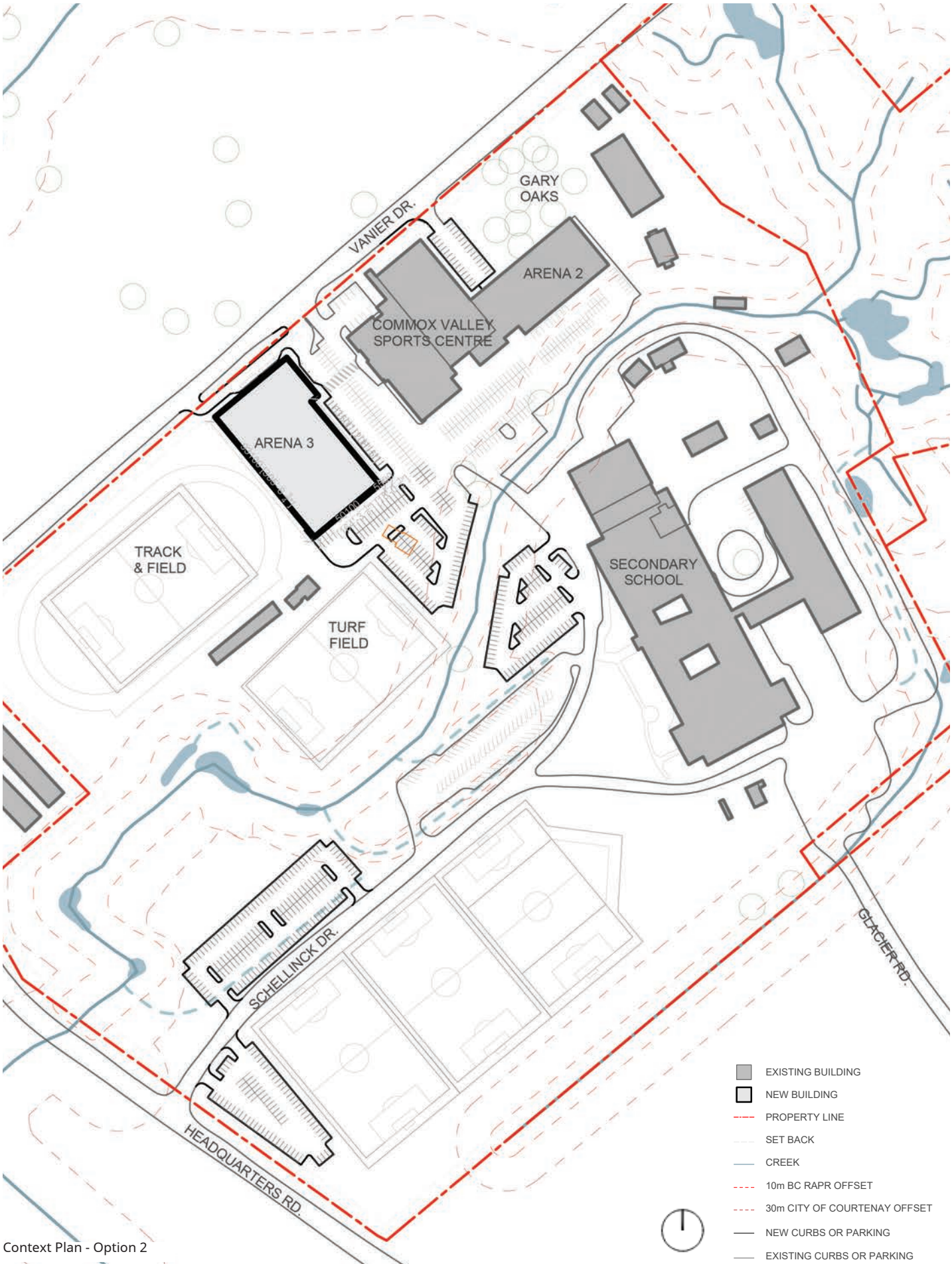
Conceptual design Option 2 for Arena 3 would be located adjacent to, but separate from the CVSC and directly northeast of the track and field. This option would allow for vehicular circulation to the facility and to the school site to remain similar to the existing condition.

There would be a pedestrian walkway between the entrances of the two facilities and a team bus parking area would be introduced off of Vanier Drive

This option would be located on an area of the site with a significant slope. As a result, the grade of the slope would need to be built up for the main floor. In this option, the slope can be taken advantage of and alternate community programming can be provided on a lower level which would face toward the Track and Field. This added programming could potentially be used for public washrooms, change rooms, storage, or pickleball courts.



Site Plan - Option 2



Context Plan - Option 2

PARKING ANALYSIS

The number of new stalls provided by Option 2 is 385. This is a larger count than Option 1 because more of the existing CVSC parking stalls are maintained.

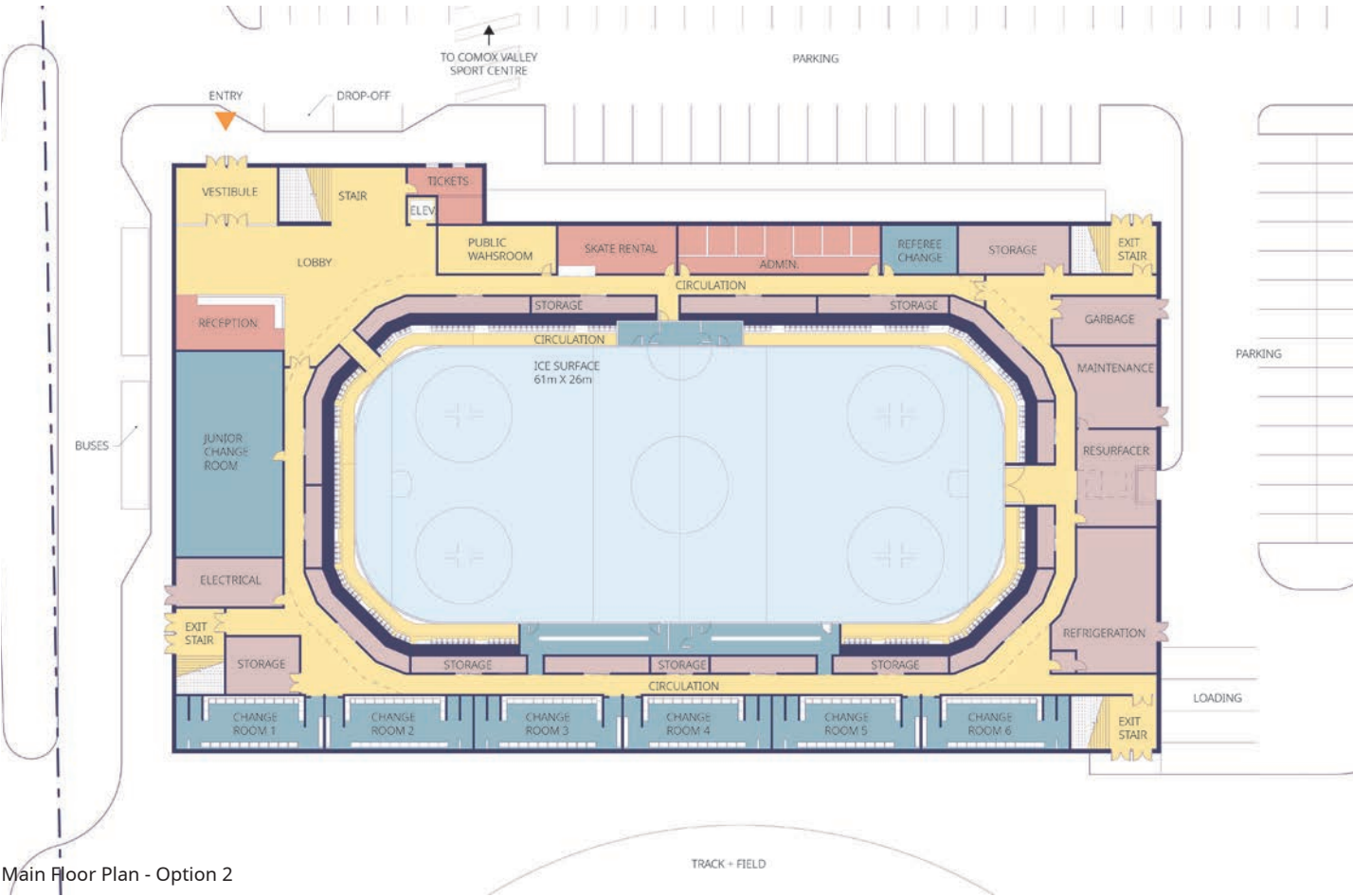
While Option 2 has the larger number of parking stalls of the three options, a minor development variance would be needed as the number of new stalls is still less than the 441 stalls required as per the by-law.

OPPORTUNITIES

- Taking advantage of slope and adding storage or programming which faces track + field
- Maintained vehicular connection to school site

CHALLENGES

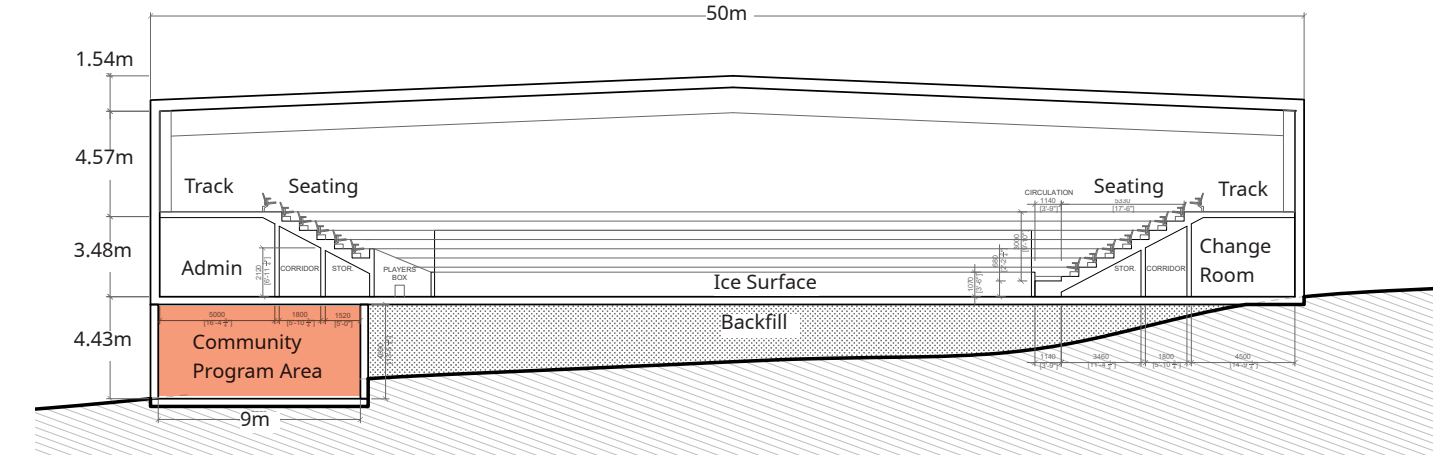
- Administration is split from Comox Valley Sport Centre
- Complication of construction on significant slope and cost of fill
- Relocation of throwing cage



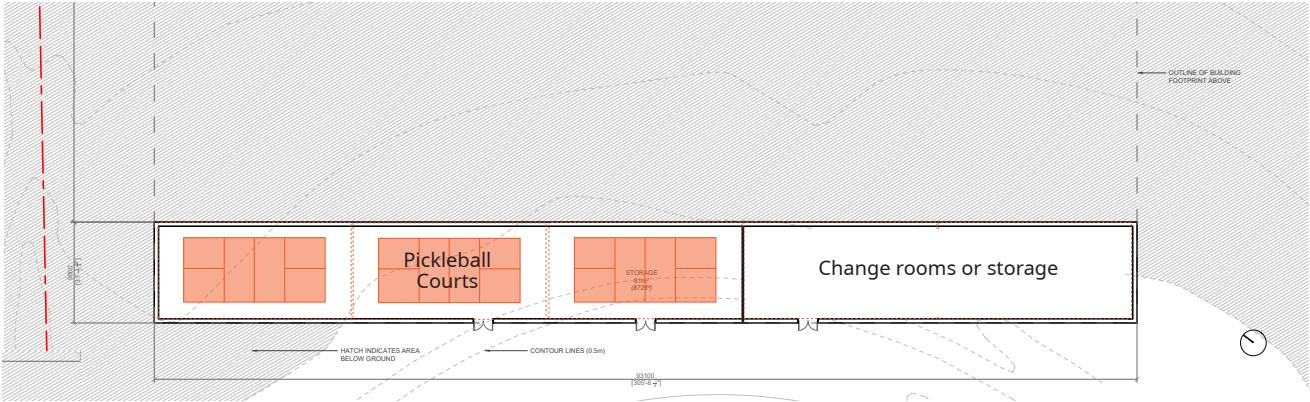
Main Floor Plan - Option 2

PARKING COUNT

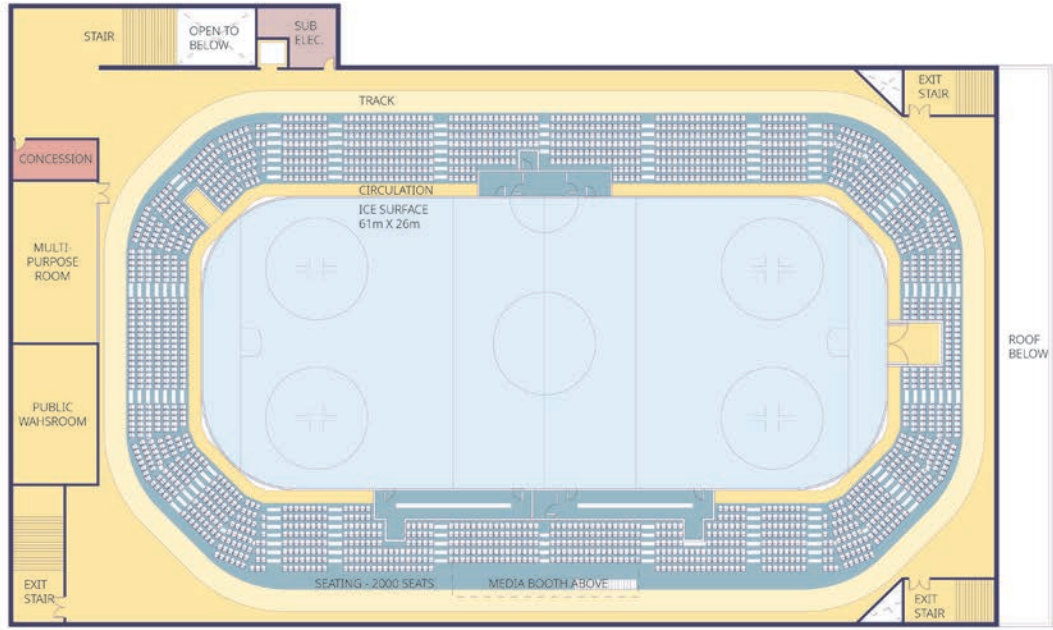
| Option 2 | | |
|-------------------------|---|-----|
| Description | 2000 seat arena with spectator focus | |
| Location | South of existing Comox Valley Sport Centre - Not Connected | |
| Occupant Load (persons) | 2,203 | |
| Building Area (m²) | 6,876 | |
| Parking Required | 1 Space per 10m² of Building Area | 688 |
| | OR 1 space per 5 persons to capacity | 441 |
| Parking provided | Zone 1 - Adjacent to building | 47 |
| | Zone 2 - North of existing Arena 1 | 30 |
| | Zone 3 - Across from Secondary School | 86 |
| | Zone 4 - North of intersection of Headquarters Rd. & Schellinck Dr. | 145 |
| | Zone 5 - East of intersection of Headquarters Rd. & Schellinck Dr. | 77 |
| Total Stalls Provided | | 385 |



Building Section - Option 2



Lower Level Floor Plan - Option 2

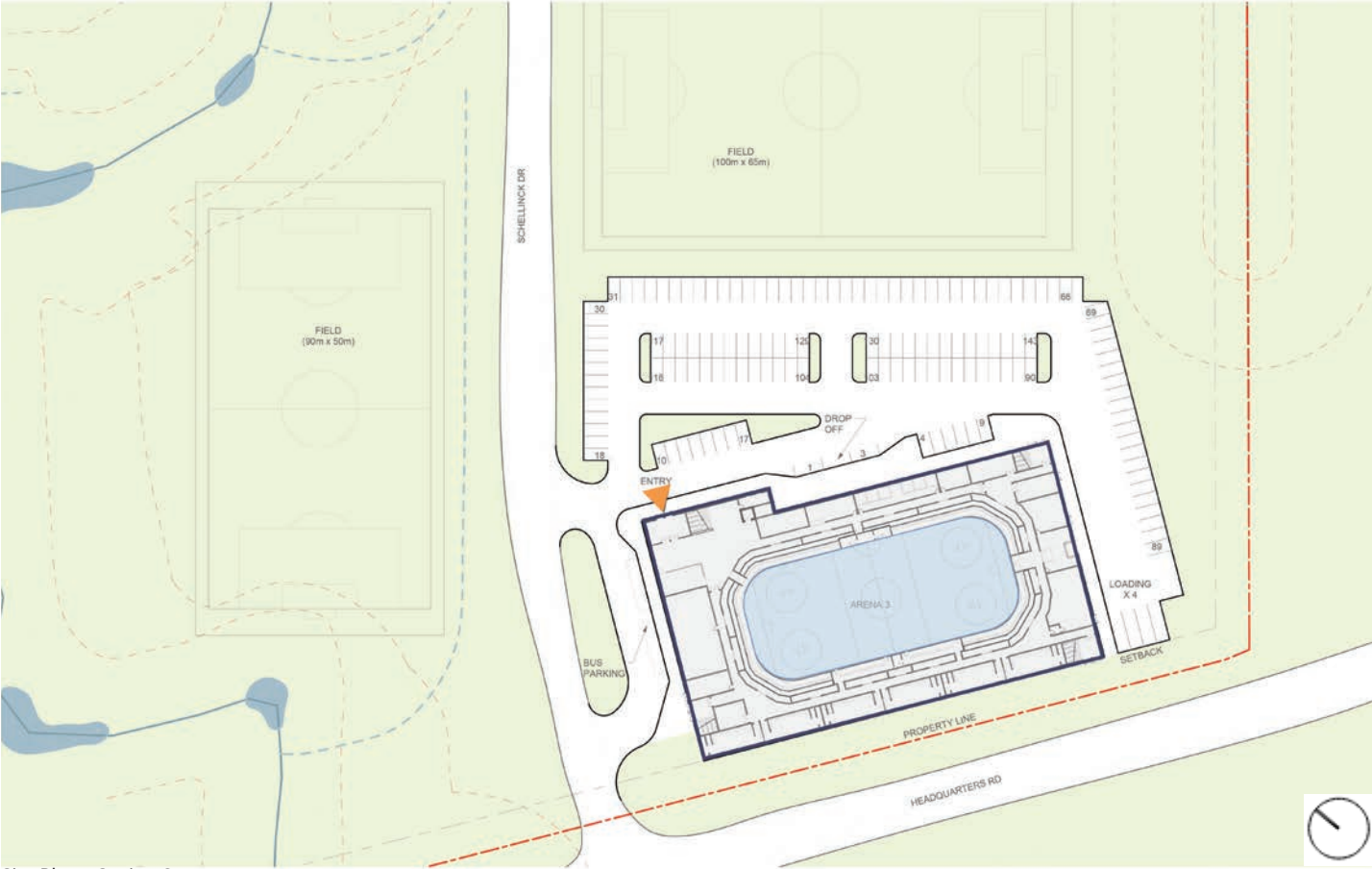


Upper Floor Plan - Option 2

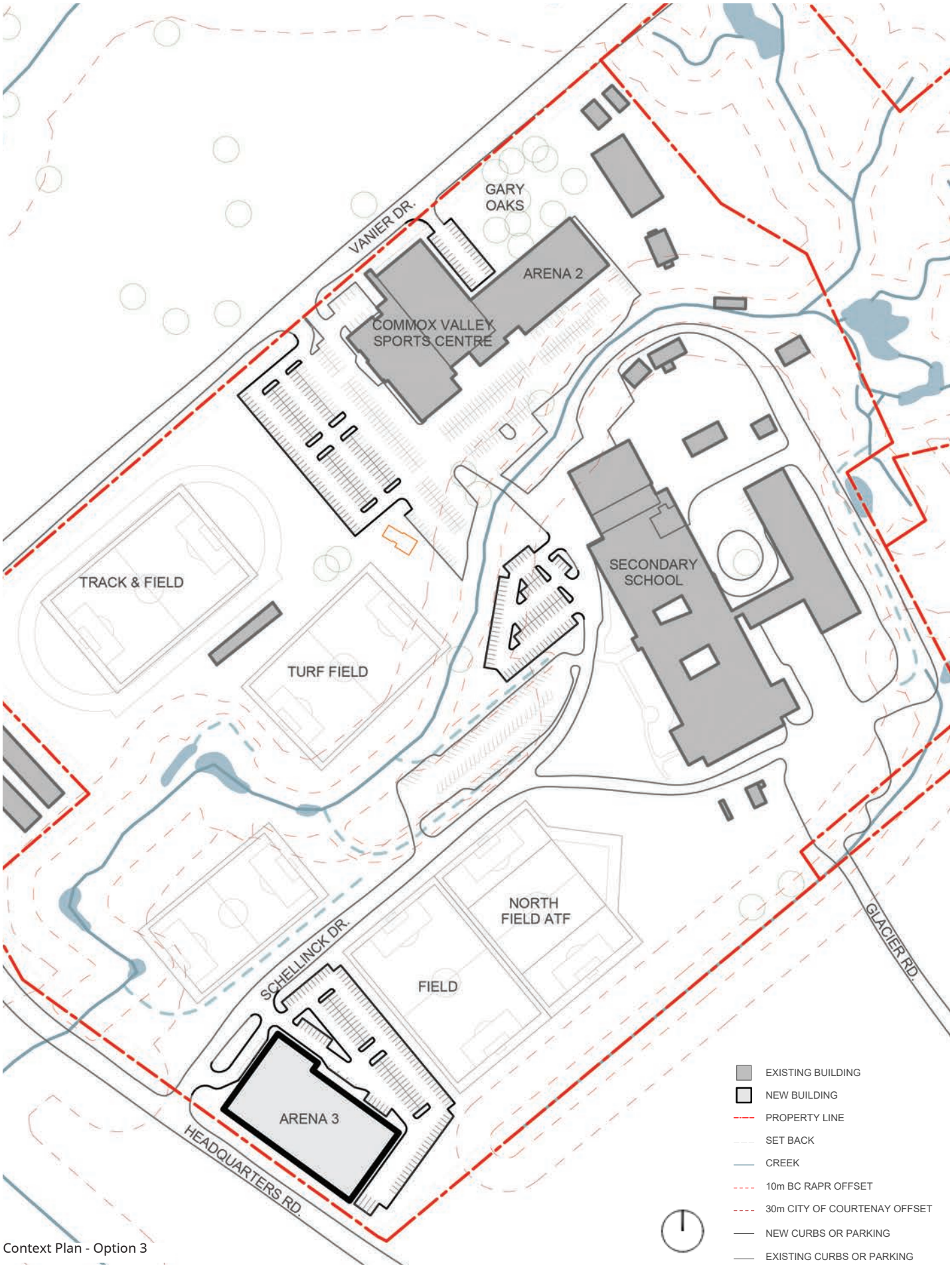
OPTION 3

Option 3 locates Arena 3 at the opposite side of the site from the CVSC.

This location could help to mitigate site congestion from the various uses of the CVSC but would be less efficient to operate as it would be difficult to overlap staff between a separate Arena 3 facility. This location would also require one of the three sports fields south of the secondary school to be moved. A potential area for relocation of one of the fields could be on the opposite side of Schellinck Drive which was identified as wetland area in the Environmental Constraints Assessment.



Site Plan - Option 3



Context Plan - Option 3

PARKING ANALYSIS

The number of new stalls provided by Option 3 is 370.

Similar to Option 1 and 2, a minor development variance would be needed as the number of new stalls is still less than the 441 stalls required as per the by-law.

OPPORTUNITIES

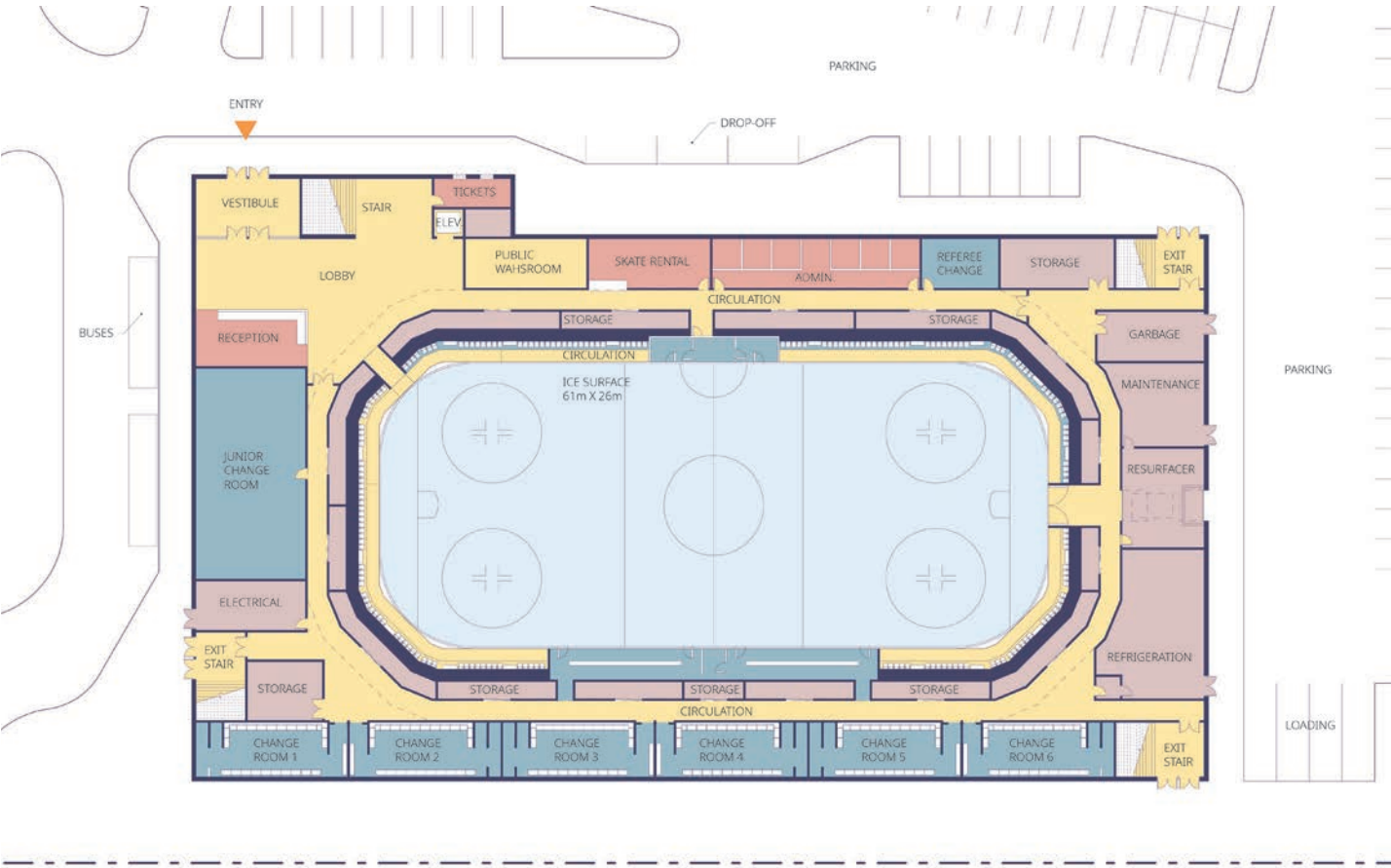
- Separation of Arena 3 and Arena 1 could help mitigate vehicular congestion

CHALLENGES

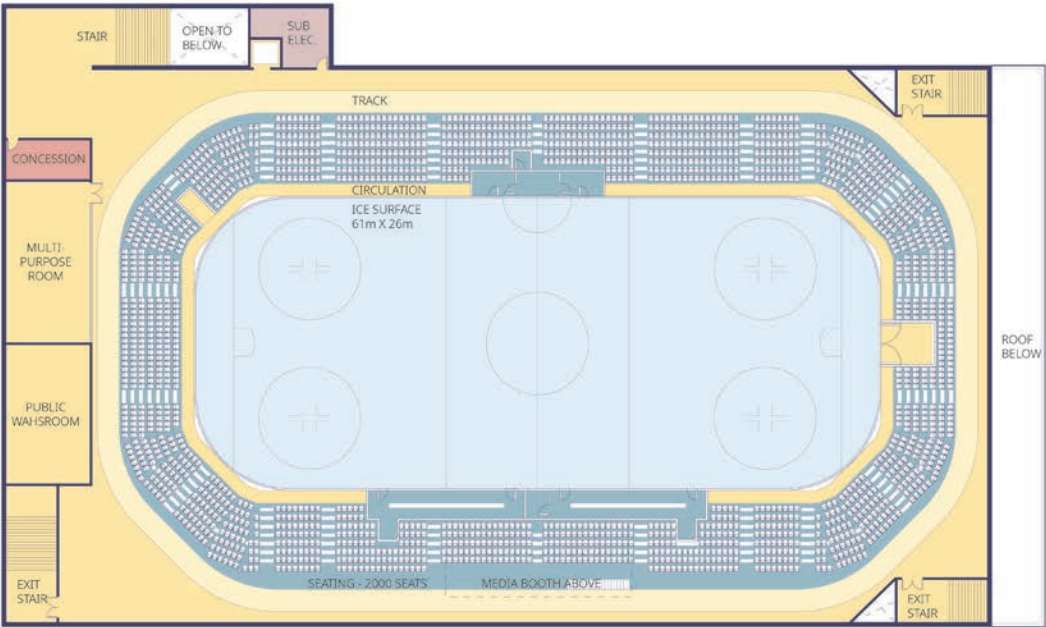
- Higher operational costs to administer separate facility
- Southern grass field would need to be reconstructed on opposite side of Schellinck Drive at an additional cost to project.

PARKING COUNT

| | Option 3 | |
|-------------------------|--|-----|
| Description | 2000 seat arena with spectator focus | |
| Location | South of Vanier Secondary School fields | |
| Occupant Load (persons) | 2,203 | |
| Building Area (m²) | 6,992 | |
| | | |
| Parking Required | 1 Space per 10m² of Building Area | 699 |
| | OR 1 space per 5 persons to capacity | 441 |
| | | |
| Parking provided | Zone 1 - Adjacent to building | 147 |
| | Zone 2 - North of existing Arena 1 | 30 |
| | Zone 3 - Southwest of existing sports centre | 107 |
| | Zone 4 - Across from Secondary School | 86 |
| | | |
| Total Stalls Provided | | 370 |



Main Floor Plan - Option 3



Upper Floor Plan - Option 3

LEGEND

- Circulation + Public Spaces
- Ice Surface
- Change Rooms + Seating
- Administration + Services
- Service Spaces

3.2 New-Build Community Arena

OPTION 4 - COMMUNITY RINK

Option 4 would also be fully connected to the CVSC by an internal pedestrian street. However, Option 4 would look to replicate the programmatic elements of the existing Arena 2. It would include an NHL sized ice sheet, six change rooms, and space for limited seating at the corners of the arena. It would not include elements associated with a spectator arena such as the seating bowl, Junior A change room and associated facilities, a concession or any second level spaces such as a walking and running track.

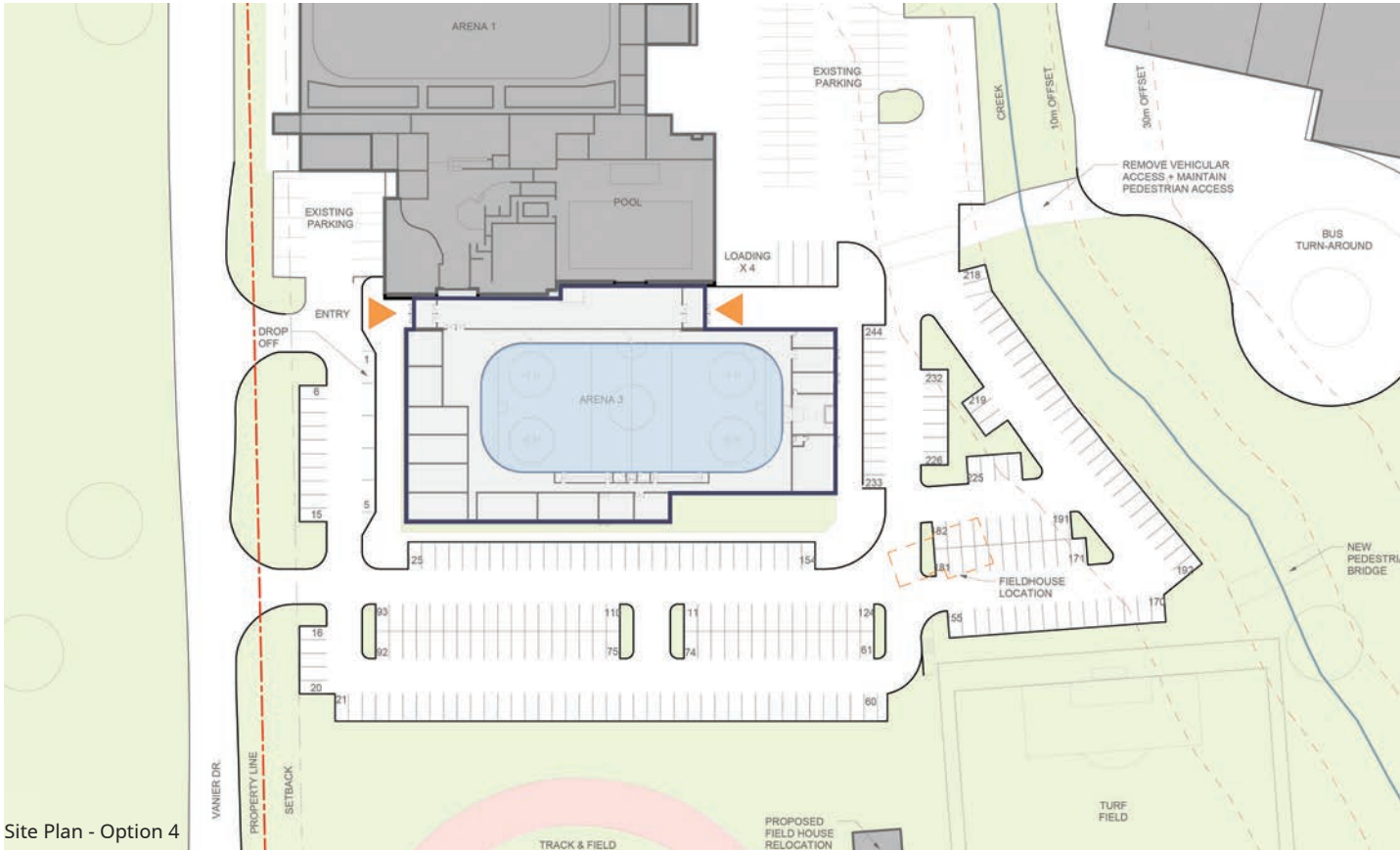
Due to the smaller scale of the facility and the significantly reduced number of users due to the lack of seating, the required parking numbers would also be smaller for this option. As a result, there would not be a need for separate new parking areas on the secondary school site like there is for Options 1-3.

OPPORTUNITIES

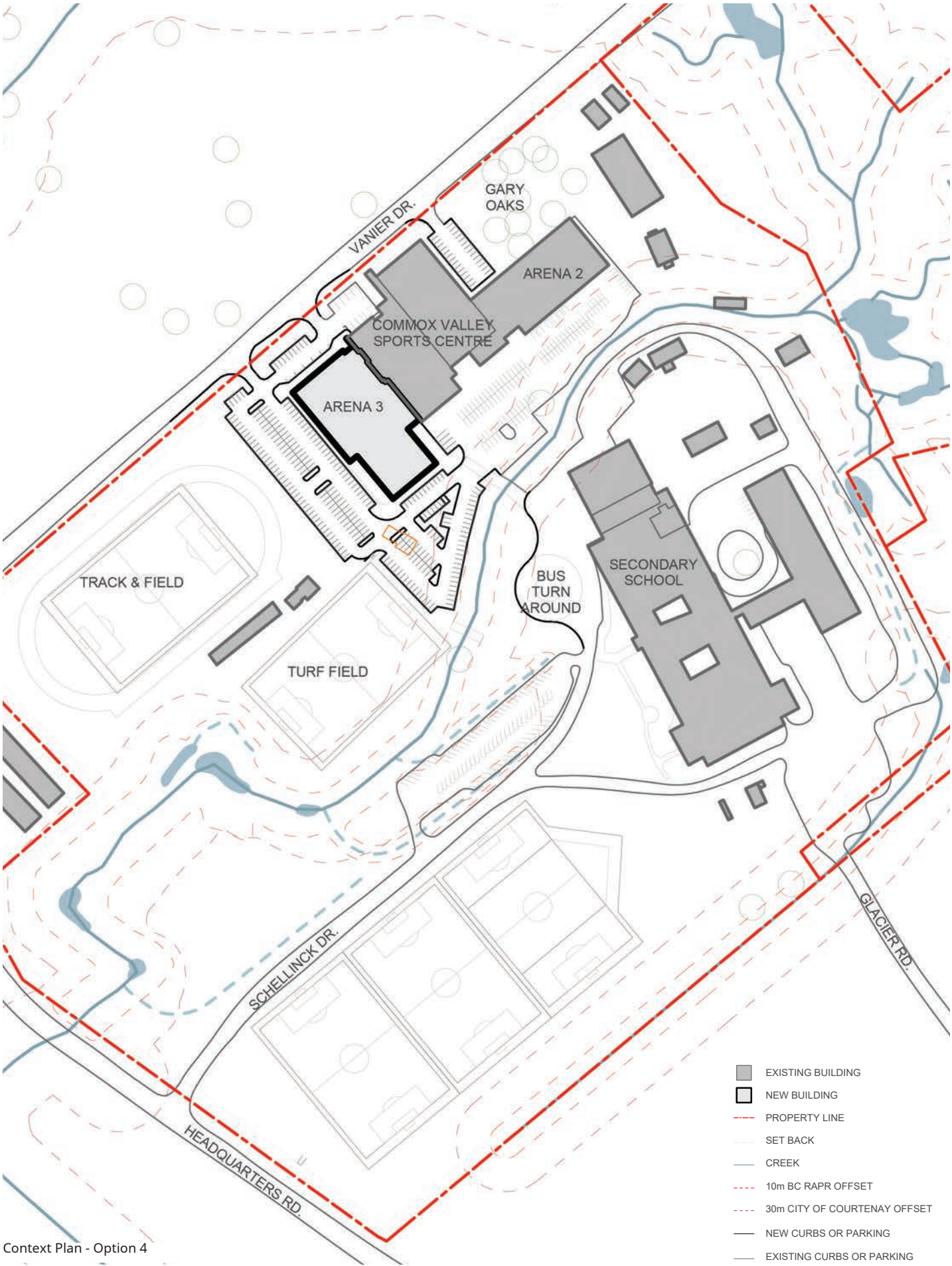
- Expand opportunities for more CVRD programs and community rentals
- Efficiency of a centralized reception and administration space

CHALLENGES

- Spectator events remain in Arena 1
- Removal of vehicular circulation to school site (due to site congestion)



Site Plan - Option 4



Context Plan - Option 4

3.3 Arena 1 Addition + Renovation Options

OPTION 5 - ARENA 1 SEATING ADDITION

Option 5 and 6 looked at the potential of a renovation to Arena 1 in order to partially achieve the programmatic enhancements for the facility.

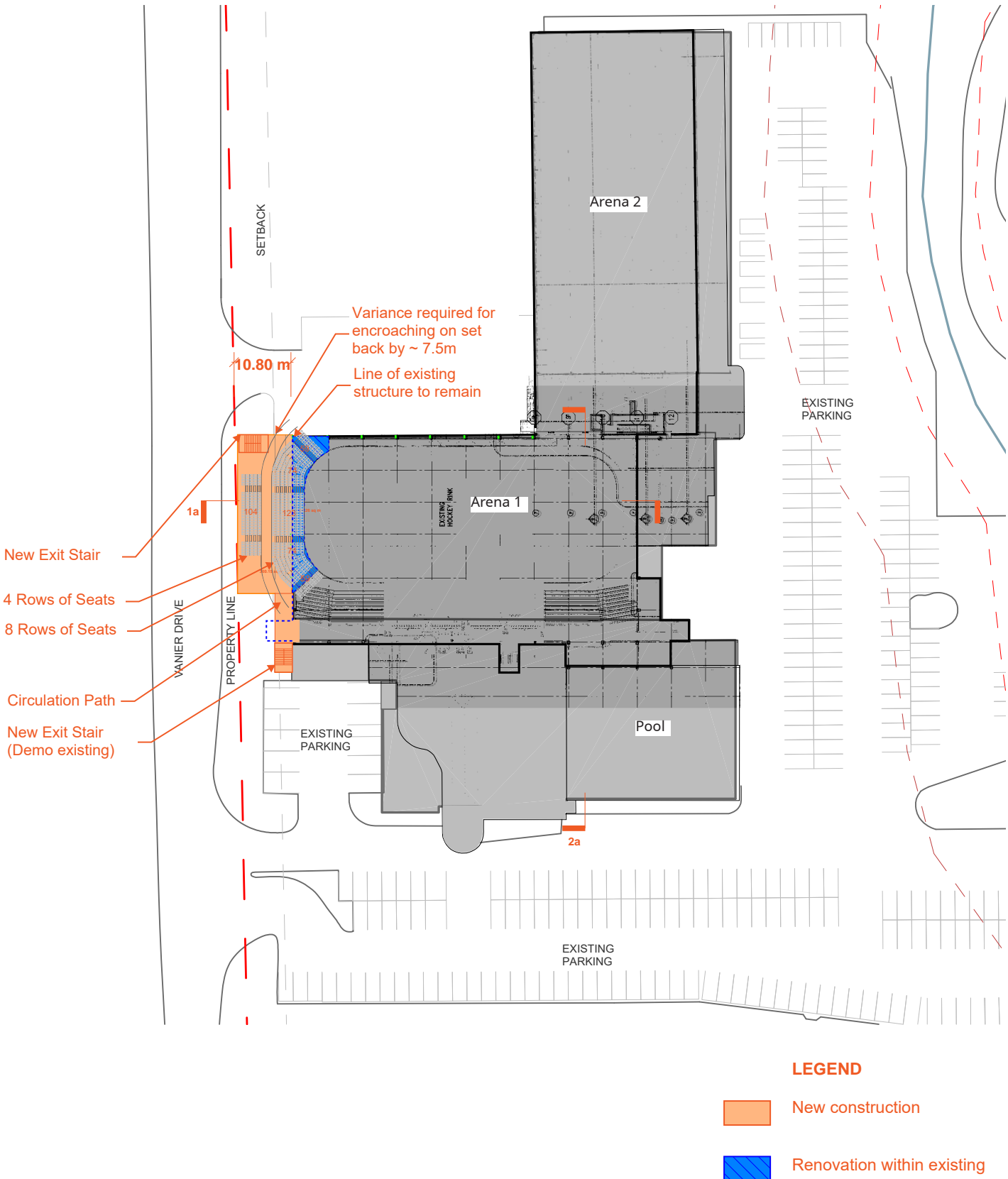
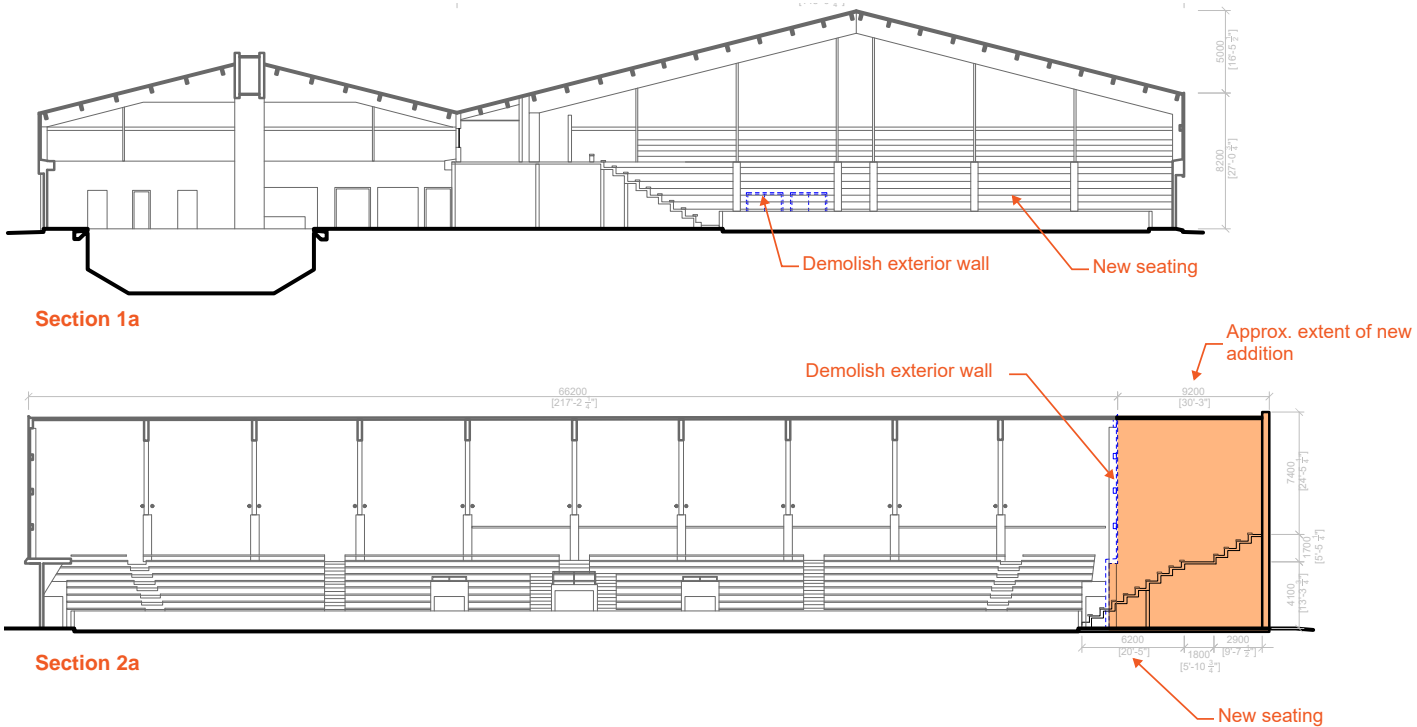
Option 5 looked at a renovation which would add seating to Arena 1 so that the total seating count for the facility would be within the range of 1500 - 2000 seats. Based on a recent safety analysis of the CVSC, the existing seating capacity for Arena 1 is 843 spectators.



In looking at options to expand the existing seating, it was determined that an expansion toward Vanier Drive would be the most desired scenario due to the orientation of the existing structure of Arena 1. By expanding the building in this direction, additional bays of structure could be added which could replicate the existing glulam roof structure. If the building were to expand out fully to the property line, it is possible to expand the number of seats by 500, bringing the Arena 1 total seating to 1343. However, it should also be noted that while this option adds 500 new seats to Arena 1, the location of the seats being at the end of the ice are not ideally located for optimal viewing.

This option would require a new exit stair to accommodate the increased occupant load and would need the existing exit stair to be relocated to allow for circulation to the new seating area. There is also a 7.5m zoning set back along this edge of the site so a zoning by-law variance would need to be explored if this option were to move past the conceptual design phase.

Another version of this option where the seating expanded north east was initially explored. However, that option was not further explored due to the sight-line issues that would result from the existing columns along that edge of the arena.



Option 6 looked at alteration of Arena 1 to allow for a walking and running track to be added around the ice surface. This option would take advantage of the existing facility circulation behind the existing seating as well as the pedway which connects the upper level to Arena 2. A new walking surface would be added to the north east and north west edges of the arena. On the north west edge, the building would be expanded to allow the track to run along the outside of the existing seating so that no seats would be lost.



3.2 Programming Summary

The below table is a summary of each program space included within options 1 - 4 in addition to the basic programming requirements of the study. The minimum requirements of the study were an NHL sized ice surface, 1500-2000 spectator seats, 6-8 changing rooms, and a walking or running track. Option 4 does not include spectator seating as it was intended to explore the scenario of an additional arena similar to Arena 2 being added to the site.

| Program Group | Space | Option 1 | | Option 2 | | Option 3 | | Option 4 | |
|-----------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|
| | | Net Area | | Net Area | | Net Area | | Net Area | |
| | | m²/Unit | ft²/Unit | m²/Unit | ft²/Unit | m²/Unit | ft²/Unit | m²/Unit | ft²/Unit |
| Circulation & Public Spaces | Vestibule 1 | 50 | 538 | 26 | 280 | 50 | 538 | 22 | 237 |
| | Vestibule 2 | 0 | 0 | 38 | 409 | 0 | 0 | 38 | 409 |
| | Lobby - Connecting to existing building | 0 | 0 | 361 | 3,886 | 0 | 0 | 361 | 3,886 |
| | Lobby - Concourse Level | 241 | 2,594 | 161 | 1,733 | 202 | 2,174 | 0 | 0 |
| | Lobby - Seating Level | 167 | 1,798 | 108 | 1,163 | 167 | 1,798 | 0 | 0 |
| | Circulation - Public | 95 | 1,023 | 100 | 1,076 | 95 | 1,023 | 235 | 2,530 |
| | Circulation - Players | 366 | 3,940 | 360 | 3,875 | 366 | 3,940 | 388 | 4,176 |
| | Track | 418 | 4,499 | 430 | 4,628 | 418 | 4,499 | 0 | 0 |
| | Multipurpose Room | 107 | 1,152 | 100 | 1,076 | 90 | 969 | 0 | 0 |
| | Public Washrooms - Concourse Level | 50 | 538 | 55 | 592 | 50 | 538 | 56 | 603 |
| | Public Washrooms - Seating Level | 93 | 1,001 | 93 | 1,001 | 93 | 1,001 | 0 | 0 |
| | Exit Stairs | 138 | 1,485 | 166 | 1,787 | 138 | 1,485 | 0 | 0 |
| | Elevator | 9 | 97 | 9 | 97 | 7 | 75 | 0 | 0 |
| | | | | | | | | | |
| | Total Net Area | 1,734.0 | 18,665 | 2,007.0 | 21,603 | 1,676.0 | 18,040 | 1,100.0 | 11,840 |
| Administration + Services | Reception | 53 | 570 | 0 | 0 | 53 | 570 | 0 | 0 |
| | Ticketing Booth | 18 | 194 | 42 | 452 | 18 | 194 | 0 | 0 |
| | Admin Offices | 85.2 | 917 | 81 | 872 | 85.8 | 924 | 0 | 0 |
| | Skate Rental | 50 | 538 | 50 | 538 | 50 | 538 | 50 | 538 |
| | CRU - Concourse Level | 0 | 0 | 69 | 743 | 0 | 0 | 0 | 0 |
| | Concession - Seating Level | 26 | 280 | 33 | 355 | 26 | 280 | 0 | 0 |
| | Café | 0 | 0 | 15 | 161 | 0 | 0 | 15 | 161 |
| | | | | | | | | | |
| Total | Total Net Area | 232.2 | 2,499 | 290.0 | 3,122 | 232.8 | 2,506 | 65.0 | 700 |
| Arena | Ice | 1,542.0 | 16,598 | 1,542.0 | 16,598 | 1,542.0 | 16,598 | 1,542.0 | 16,598 |
| | Players Box | 86.0 | 926 | 86.0 | 926 | 86.0 | 926 | 47.0 | 506 |
| | Referee Box | 26.0 | 280 | 26.0 | 280 | 26.0 | 280 | 15.0 | 161 |
| | Seating (2080 seats) | 1,302.0 | 14,015 | 1,302.0 | 14,015 | 986.0 | 10,613 | 997.0 | 10,732 |
| | Change Room - Typical | 414.0 | 4,456 | 414.0 | 4,456 | 414.0 | 4,456 | 402.0 | 4,327 |
| | Change Room - Junior A | 192.0 | 2,067 | 192.0 | 2,067 | 192.0 | 2,067 | 112.0 | 1,206 |
| | Change Room - Referee | 31.0 | 334 | 30.0 | 323 | 30.0 | 323 | 30.0 | 323 |
| | Ice Resurfacer | 62.0 | 667 | 67.0 | 721 | 67.0 | 721 | 69.0 | 743 |
| | Maintenance / Storage | 61.0 | 657 | 61.0 | 657 | 61.0 | 657 | 35.0 | 377 |
| | Refridgeration | 112.0 | 1,206 | 112.0 | 1,206 | 112.0 | 1,206 | 97.0 | 1,044 |
| | Storage - Under seating | 265.0 | 2,852 | 265.0 | 2,852 | 265.0 | 2,852 | 0.0 | 0 |
| | Storage - Concourse Level | 84.0 | 904 | 39.0 | 420 | 84.0 | 904 | 39.0 | 420 |
| | | | | | | | | | |
| Total | Total Net Area | 4,177.0 | 44,961 | 4,136.0 | 44,519 | 3,865.0 | 41,602 | 3,385.0 | 36,436 |
| Service | Main Electrical Room | 47.0 | 506 | 37.0 | 398 | 45.0 | 484 | 39.0 | 420 |
| | Sub Electrical Room | 58.0 | 624 | 56.0 | 603 | 8.0 | 86 | 0.0 | 0 |
| | Custodial | 24.0 | 258 | 50.0 | 538 | 24.0 | 258 | 24.0 | 258 |
| | Garbage + Recycling | 132.0 | 1,421 | 132.0 | 1,421 | 132.0 | 1,421 | 120.0 | 1,292 |
| | | | | | | | | | |
| Total | | 47.0 | 506 | 37.0 | 398 | 45.0 | 484 | 39.0 | 420 |
| Total Net Building Area | | 6,190.2 | 66,631 | 6,470.0 | 69,642 | 5,818.8 | 62,633 | 4,589.0 | 49,396 |
| Total Gross Area | | 7,817.0 | 84,141 | 7,817.0 | 84,141 | 7,708.0 | 82,968 | 3,693.0 | 39,751 |

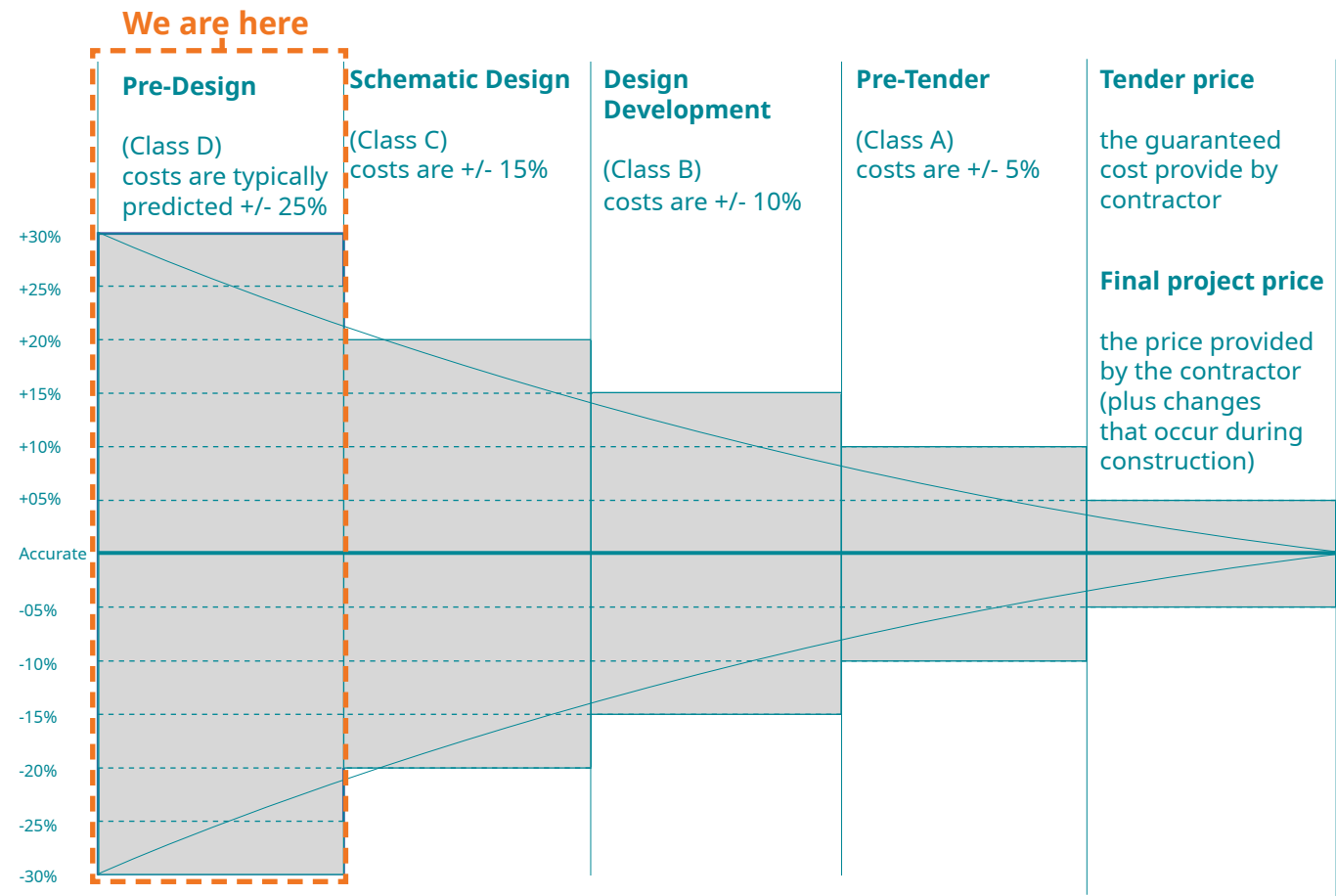
4.0 Cost Estimate

ACCURACY OF CLASS D COSTING

The Conceptual Design Drawings from this Feasibility Study as well as the Mechanical and Electrical report have been used as the basis for a Class D Estimate prepared by LEC Group Quantity Surveying (LEC) who were engaged as part of hcma's team.

Class D Cost numbers were developed for each of the Options developed and displayed throughout this report. At a feasibility study stage of design, a Class D estimate is typically produced due to the conceptual level of design. As a result of this preliminary level of development, a Class D cost estimate is typically seen as having an accuracy of +/- 25%. As a project moves forward into later stages of design, further detail and certainty regarding the design is developed and thus the range of cost accuracy is increased and the margin of error reduced. The below diagram visually displays the range of accuracy from cost estimates typically produced throughout the design phases of a project.

The following page displays the costing summary for each of the conceptual design options developed including the construction cost, contingencies, soft costs, and overall project costs. For the full Class D cost estimate, please refer to Appendix D of this report.



PROJECT COST SUMMARY

| | Option 1 | Option 2 | Option 3 | Option 4 | Option 5 | Option 6 |
|--------------------|---------------------|----------------------|---------------------|---------------------|------------------|-------------------|
| Project Cost Range | \$73.4 M - \$97.0 M | \$75.9 M - \$100.2 M | \$70.4 M - \$93.0 M | \$37.6 M - \$49.7 M | \$4.5M - \$5.8 M | \$1.4 M - \$1.8 M |

Project Costs Include:

Construction Cost

- Building
- Parking
- On-site works

+ Contingencies

- Design Allowance (10-15%)
- Construction Contingency (5-10%)
- Escalation Allowance (Mid point of Construction Q2 of 2027 @ 7% p.a.)

+ Soft Costs

- Professional Fees Allowance (12%)
- City Planning & Development Allowance (2%)
- City Building Permit Fees (1%)
- Owners Project Management (2.5%)
- Owners Planning & Admin (1.5%)
- FF&E (5%)
- Insurance (1.3%)

5.0 Next Steps

The next steps for the project would be to develop a business case for Option 1 and 4 as they best represent the goals of the study and has the most potential for operational viability. As the project moves forward, consistent communication with representatives from SD71 will be required as each of the design options would in some way affect the circulation and operation of the secondary school site in addition to the land leased for the CVSC.



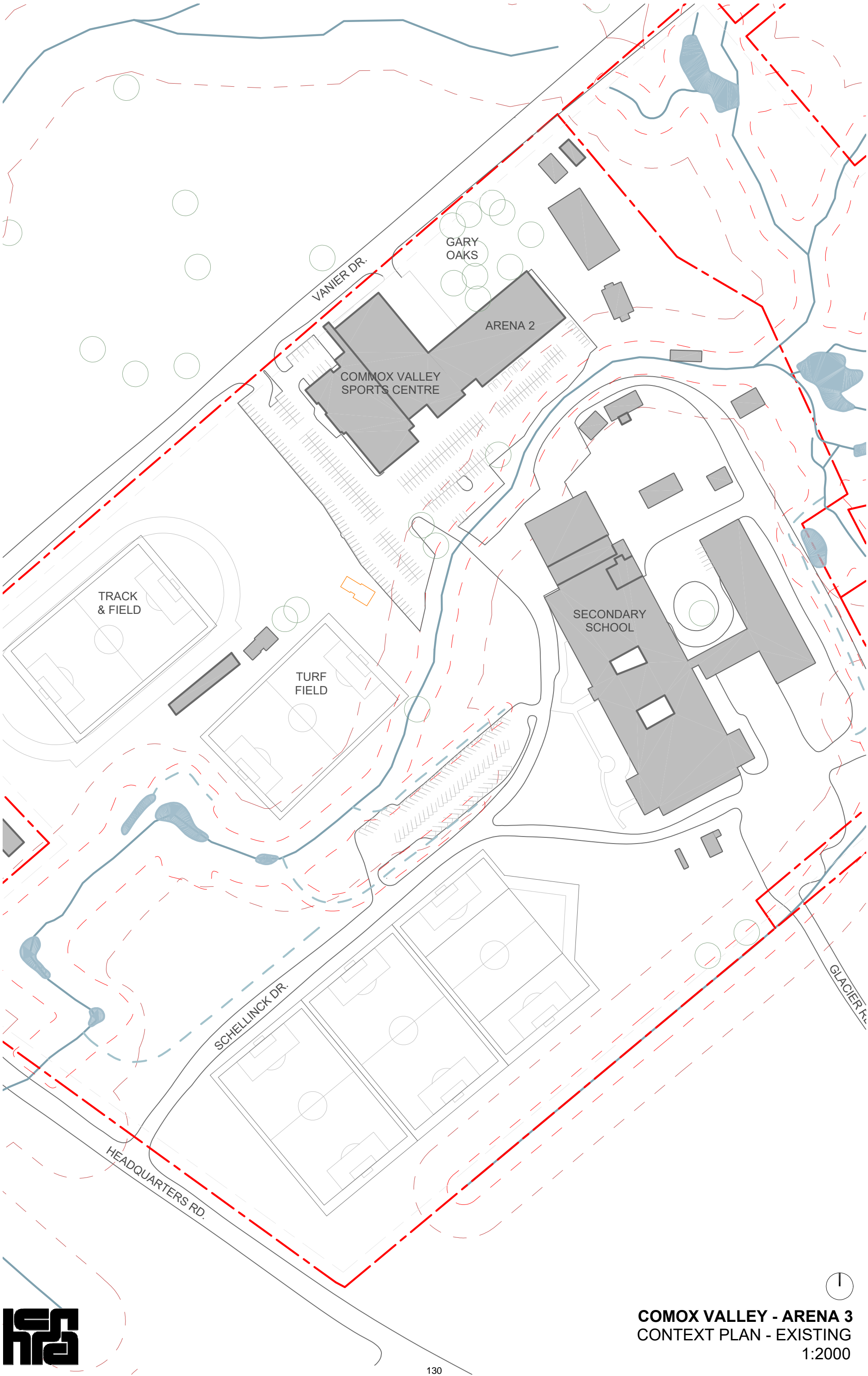
We are **hcma**. We believe human connections are the best path to solving the fundamental problems of our time.



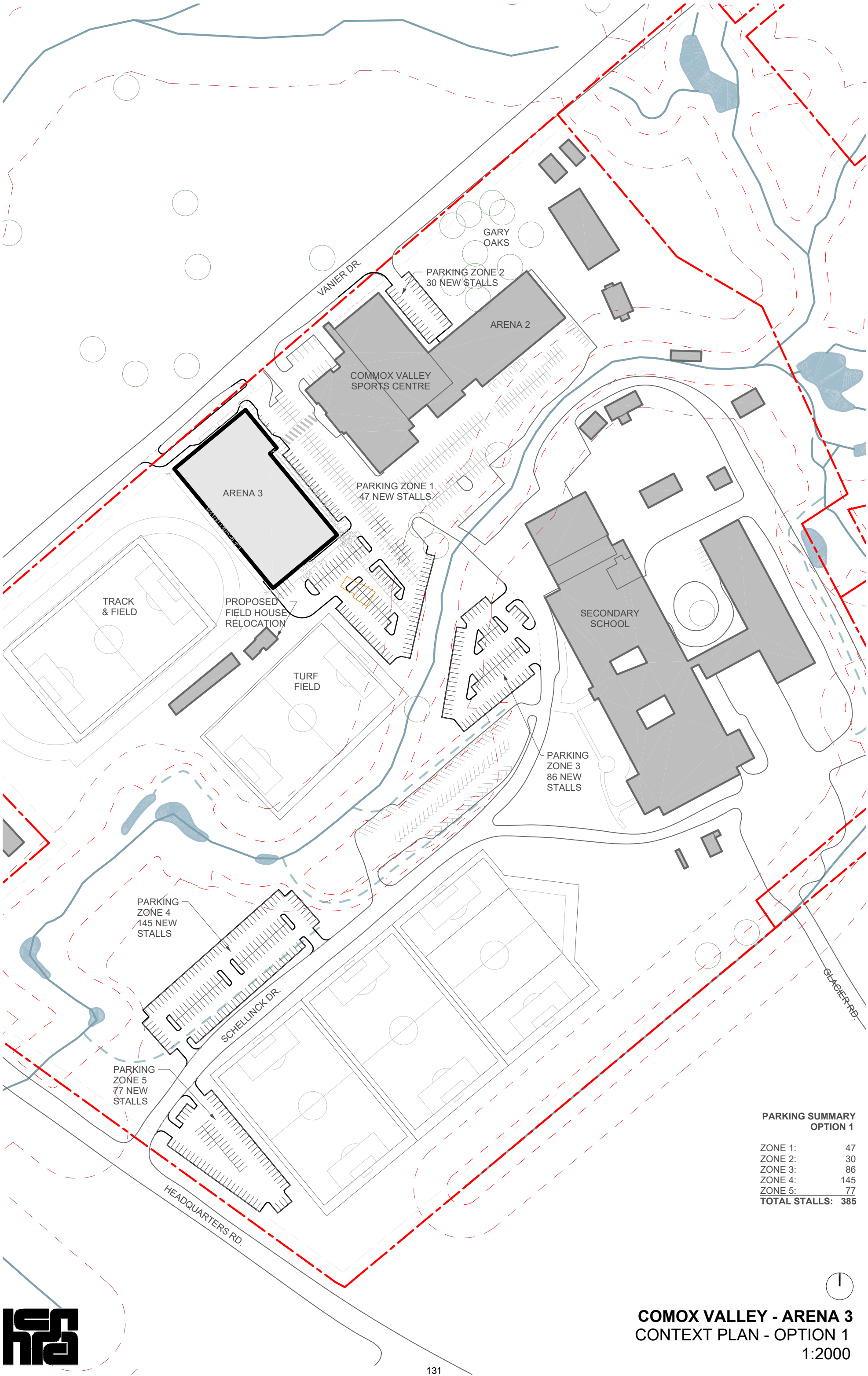
As a gesture of respect, peace and friendship, we acknowledge that the Comox Valley Sports Centre is located on the traditional lands of the group of people now known as the K’omoks First Nation who have been living and working on this land from time immemorial.

| | | |
|-----------------------|-----------------------|---------------------|
| Vancouver | Victoria | Edmonton |
| 400—675 W Hastings St | 205—26 Bastion Square | 304—10110 104 St NW |
| Vancouver BC V6B 1N2 | Victoria BC V6B 1N2 | Edmonton AB T5J 1A7 |
| 604.732.6620 | 250.382.6650 | 780.885.9609 |
| vancouver@hcma.ca | victoria@hcma.ca | edmonton@hcma.ca |

Appendix A - Conceptual Design Drawings



COMOX VALLEY - ARENA 3
CONTEXT PLAN - EXISTING
1:2000

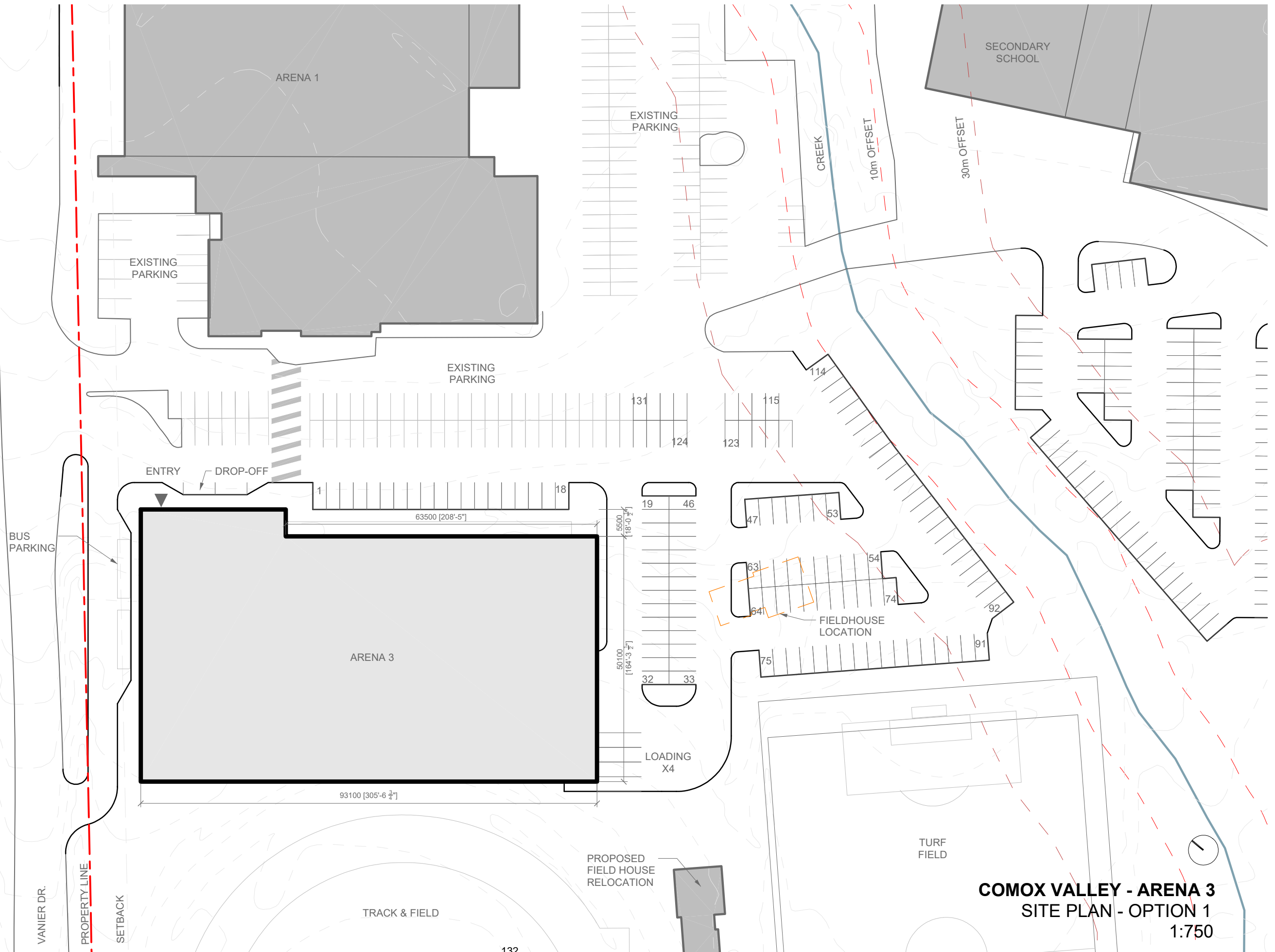


**PARKING SUMMARY
OPTION 1**

| | |
|----------------------|------------|
| ZONE 1: | 47 |
| ZONE 2: | 30 |
| ZONE 3: | 86 |
| ZONE 4: | 145 |
| ZONE 5: | 77 |
| TOTAL STALLS: | 385 |

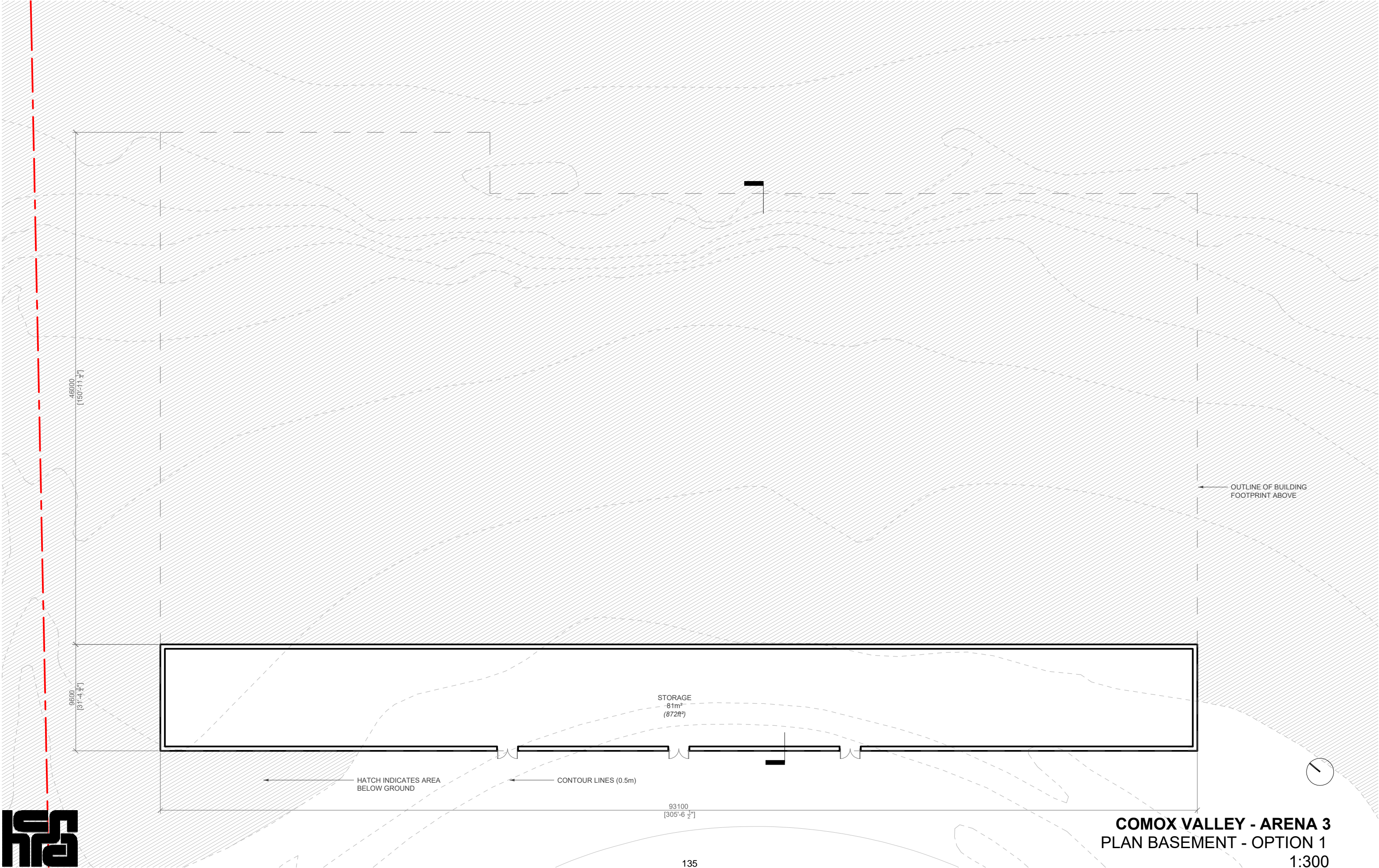


COMOX VALLEY - ARENA 3
CONTEXT PLAN - OPTION 1
1:2000

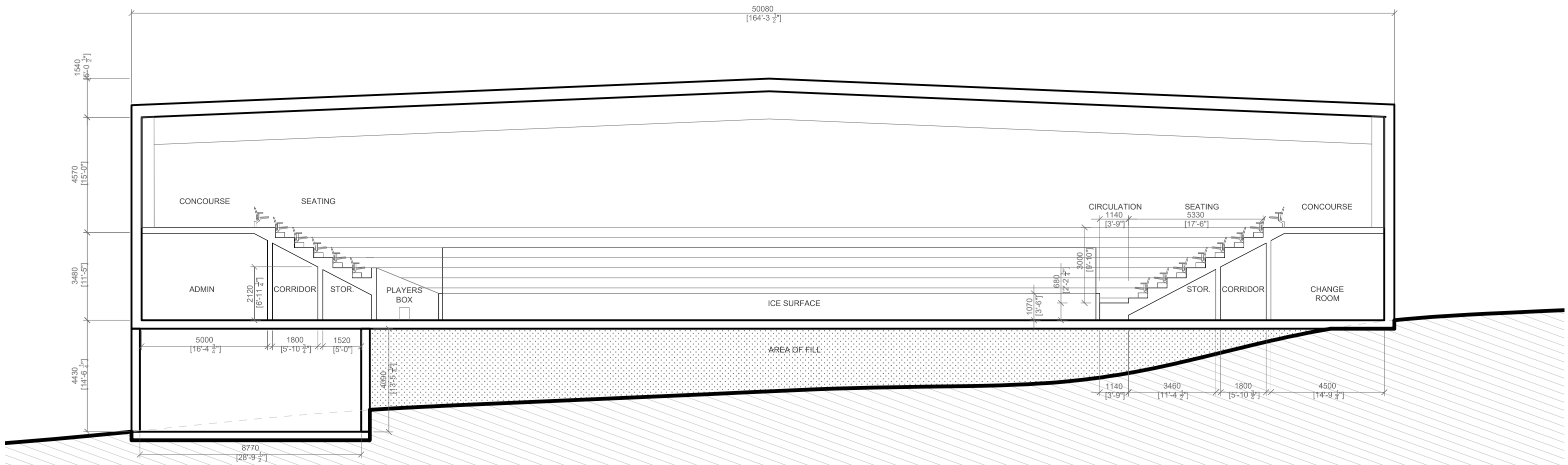


COMOX VALLEY - ARENA 3
SITE PLAN - OPTION 1
1:750

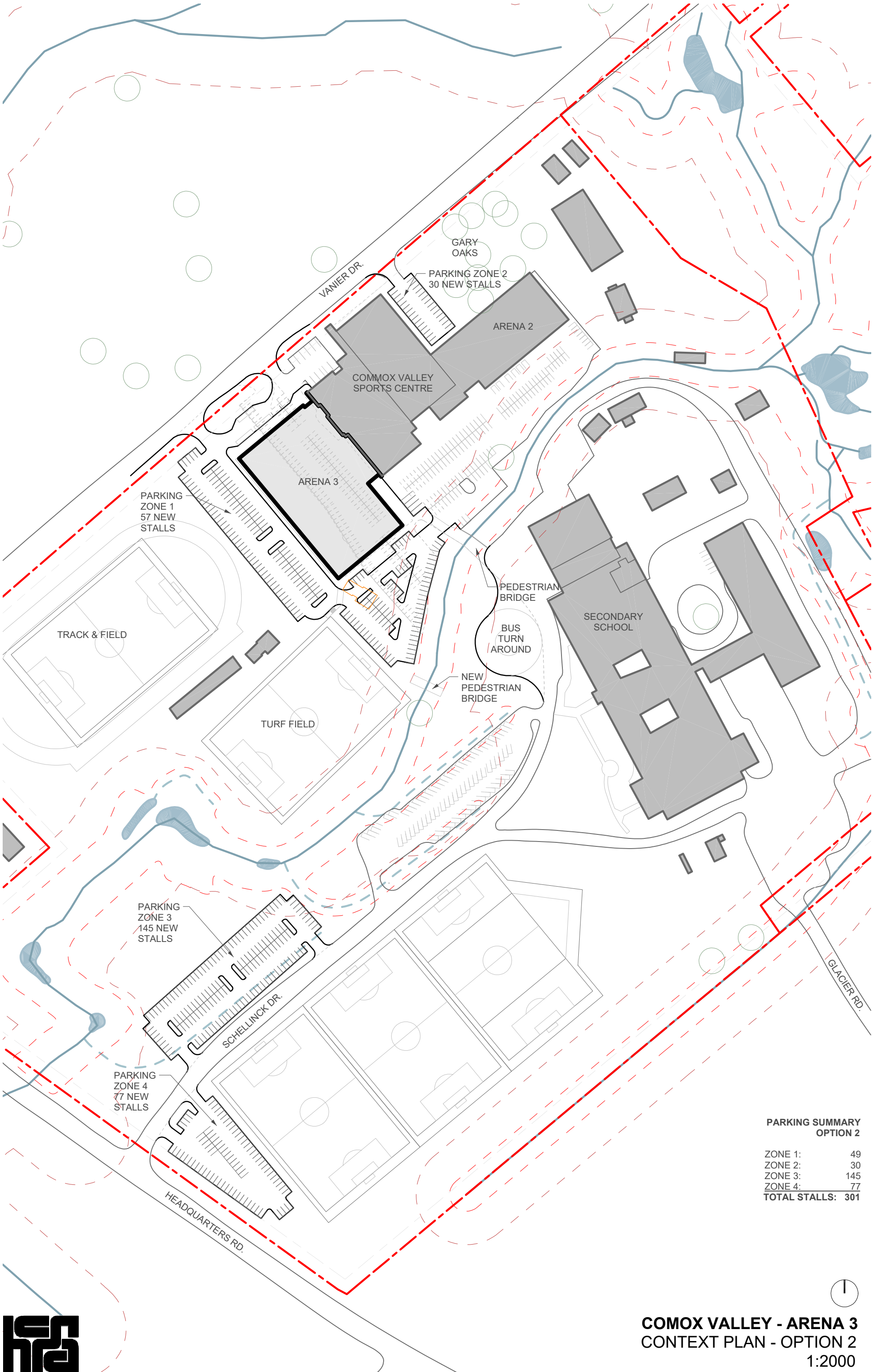




COMOX VALLEY - ARENA 3
PLAN BASEMENT - OPTION 1
1:300



COMOX VALLEY - ARENA 3
SECTION - OPTION 1
 1:150

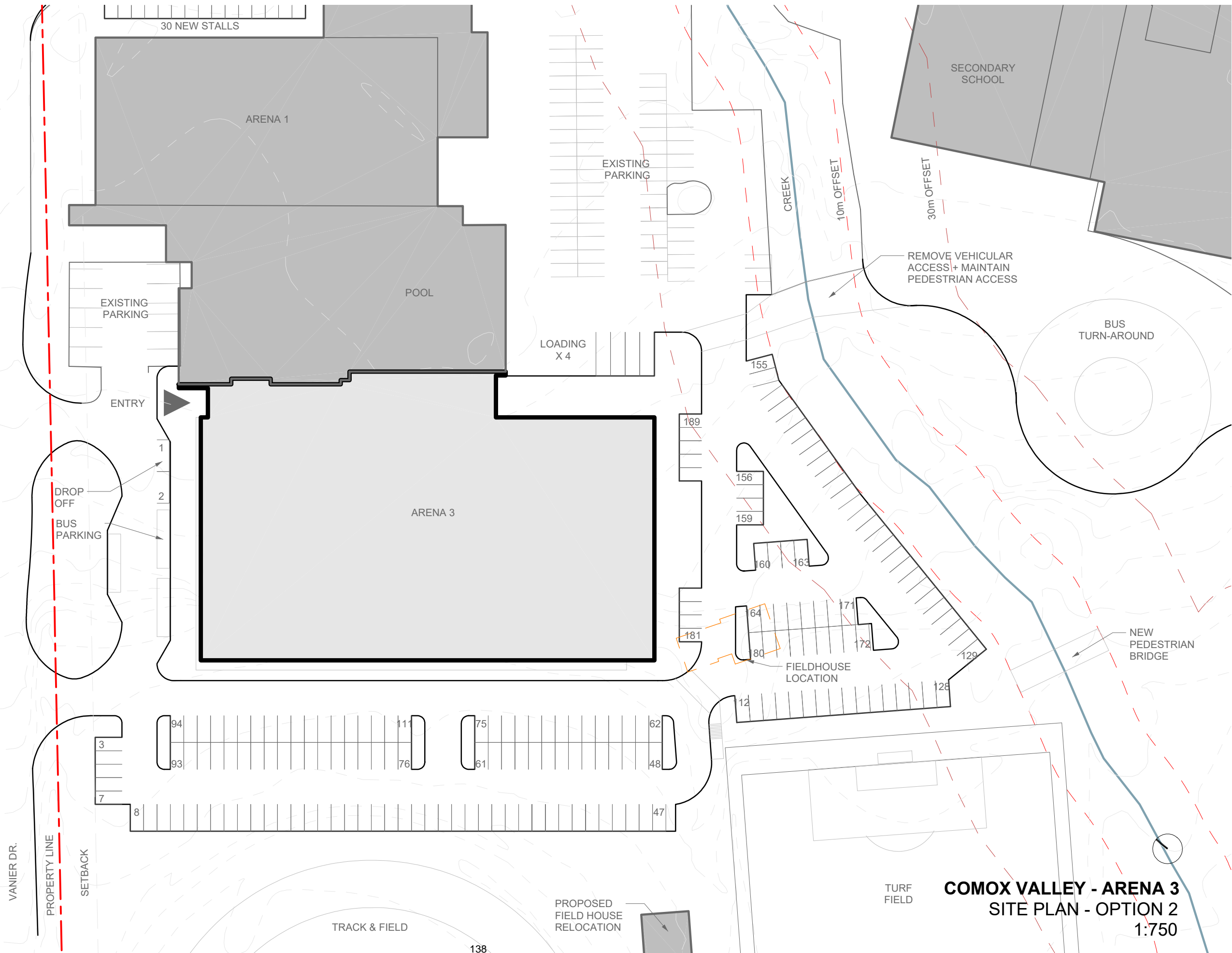


**PARKING SUMMARY
OPTION 2**

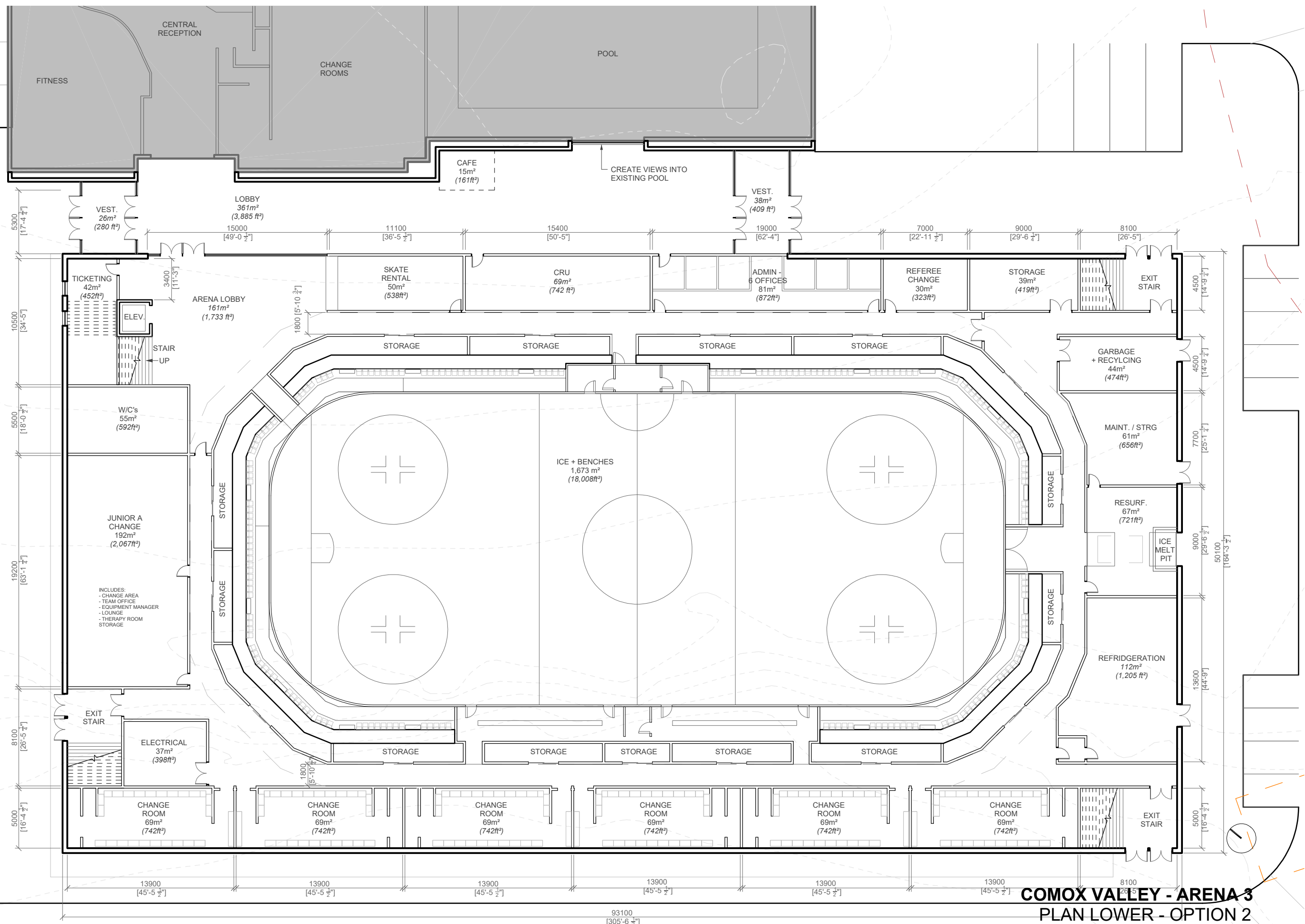
| | |
|----------------------|------------|
| ZONE 1: | 49 |
| ZONE 2: | 30 |
| ZONE 3: | 145 |
| ZONE 4: | 77 |
| TOTAL STALLS: | 301 |



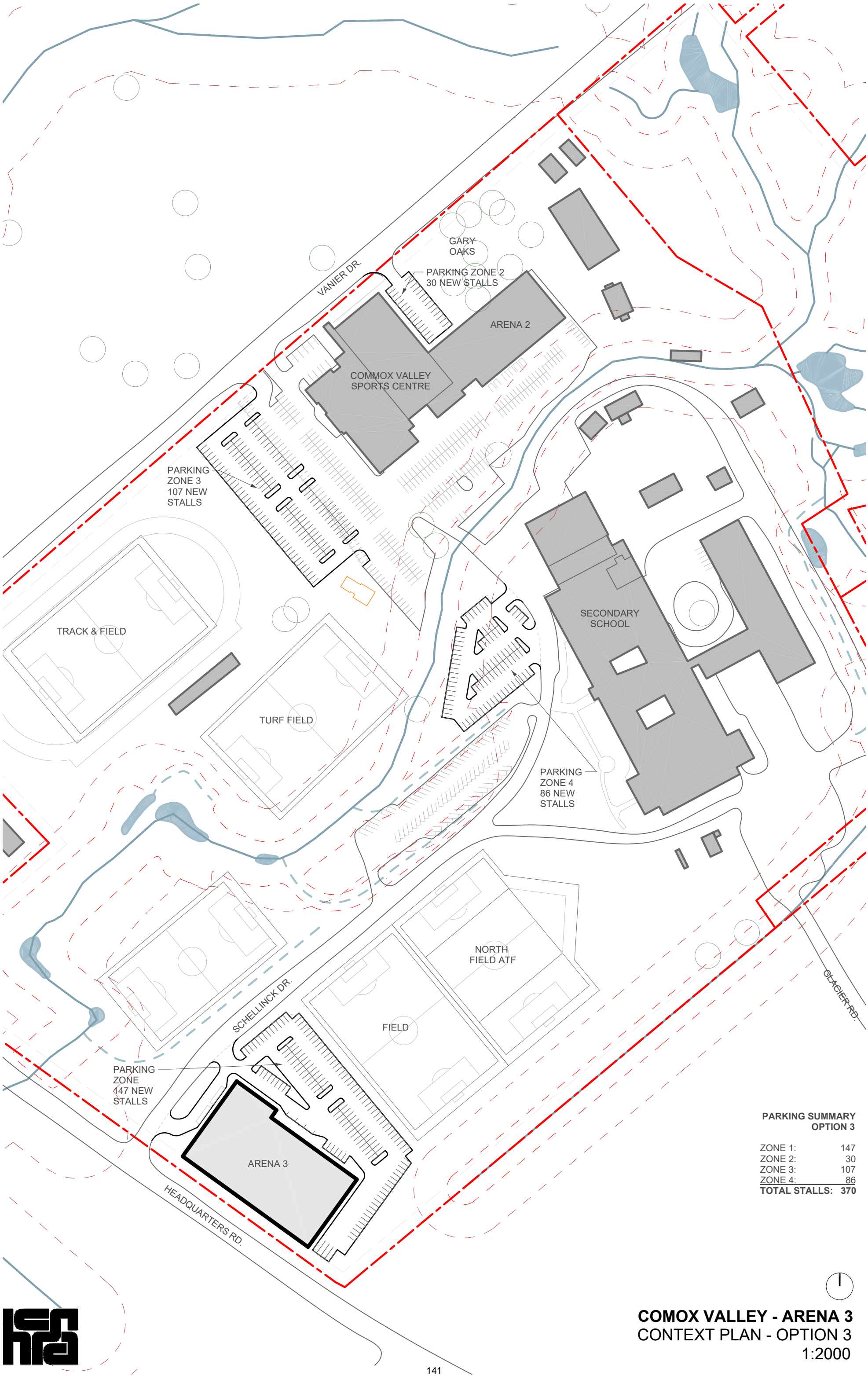
COMOX VALLEY - ARENA 3
CONTEXT PLAN - OPTION 2
1:2000



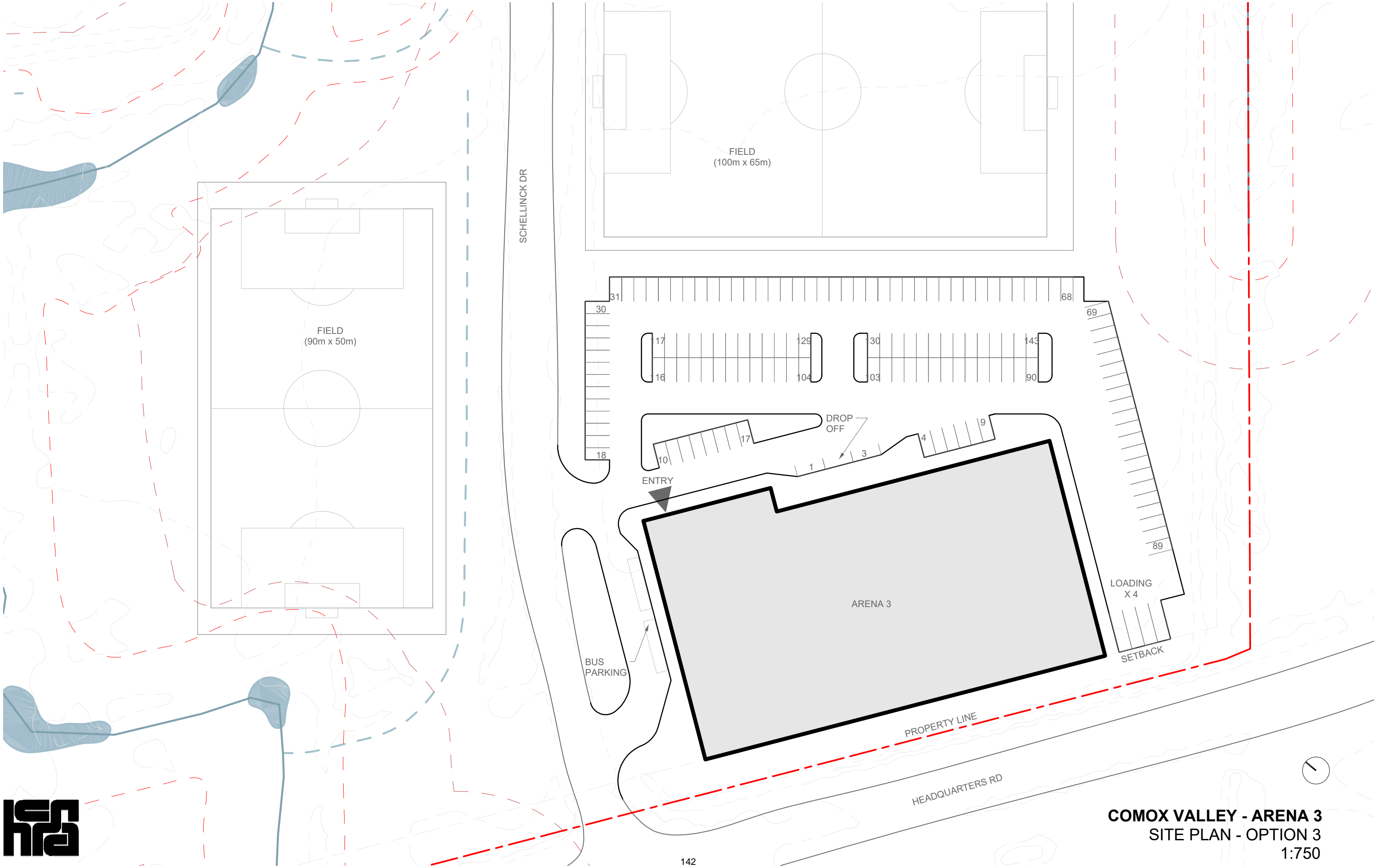
COMOX VALLEY - ARENA 3
SITE PLAN - OPTION 2
1:750



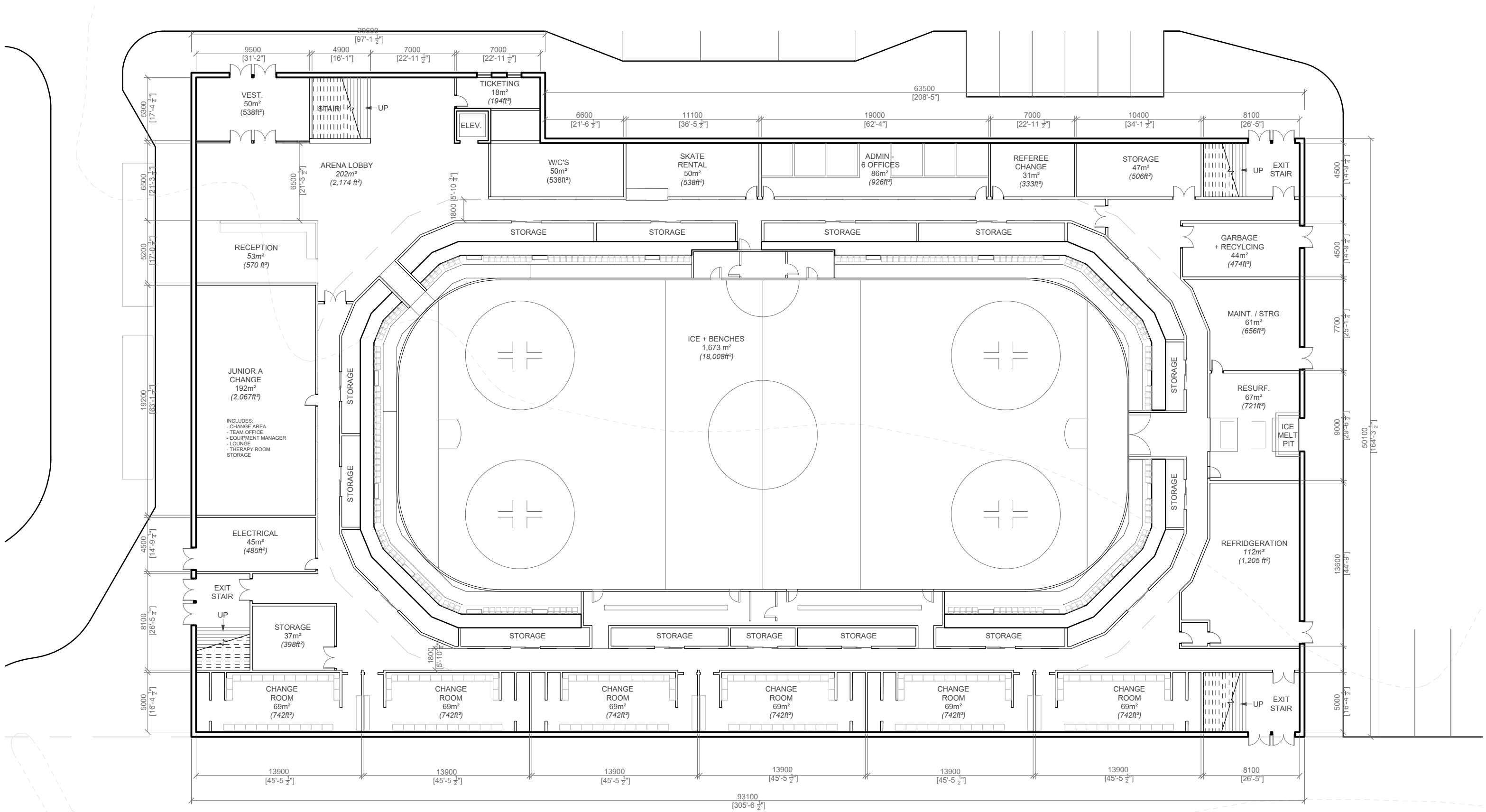




COMOX VALLEY - ARENA 3
CONTEXT PLAN - OPTION 3
1:2000

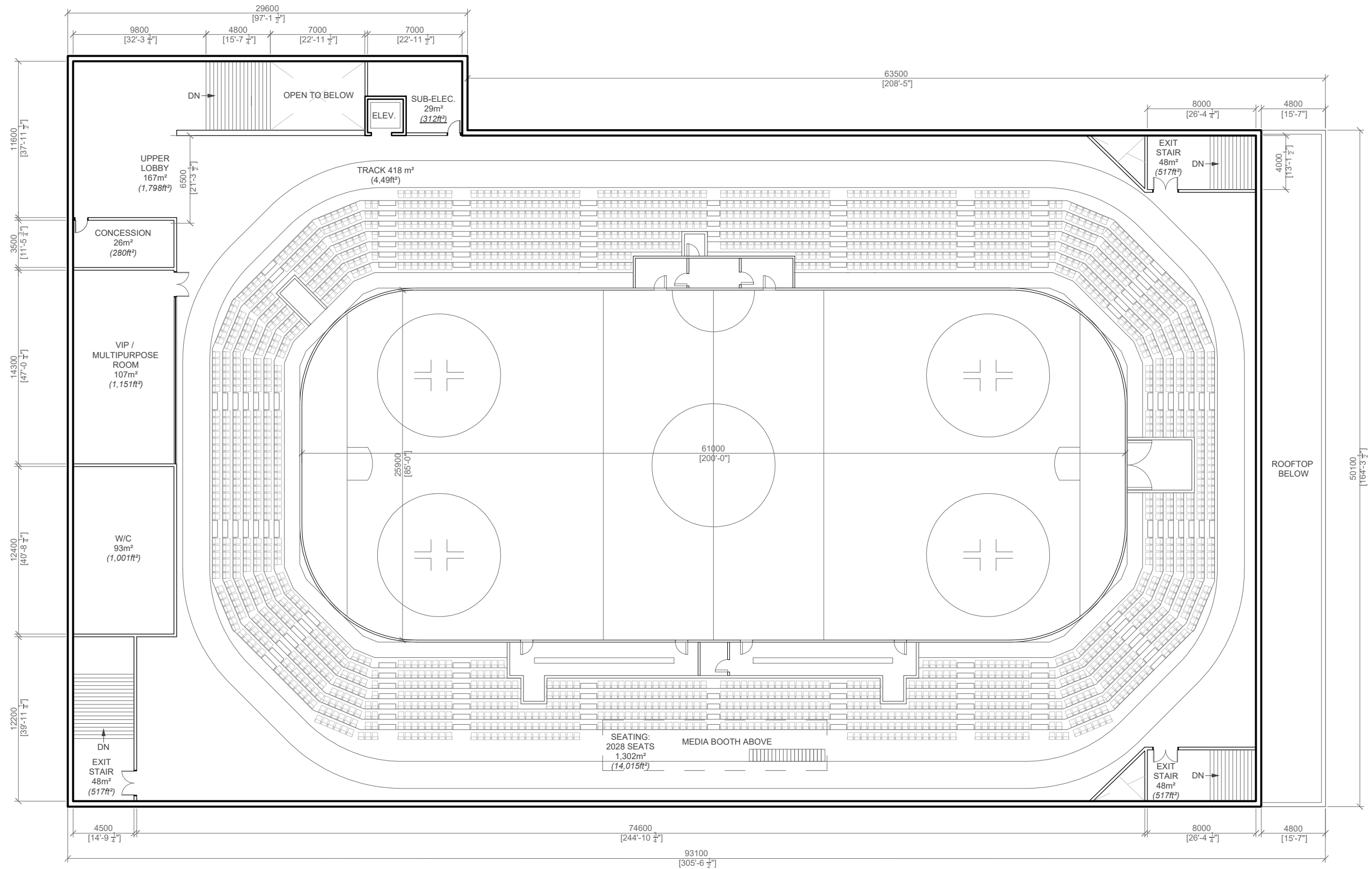


COMOX VALLEY - ARENA 3
SITE PLAN - OPTION 3
1:750

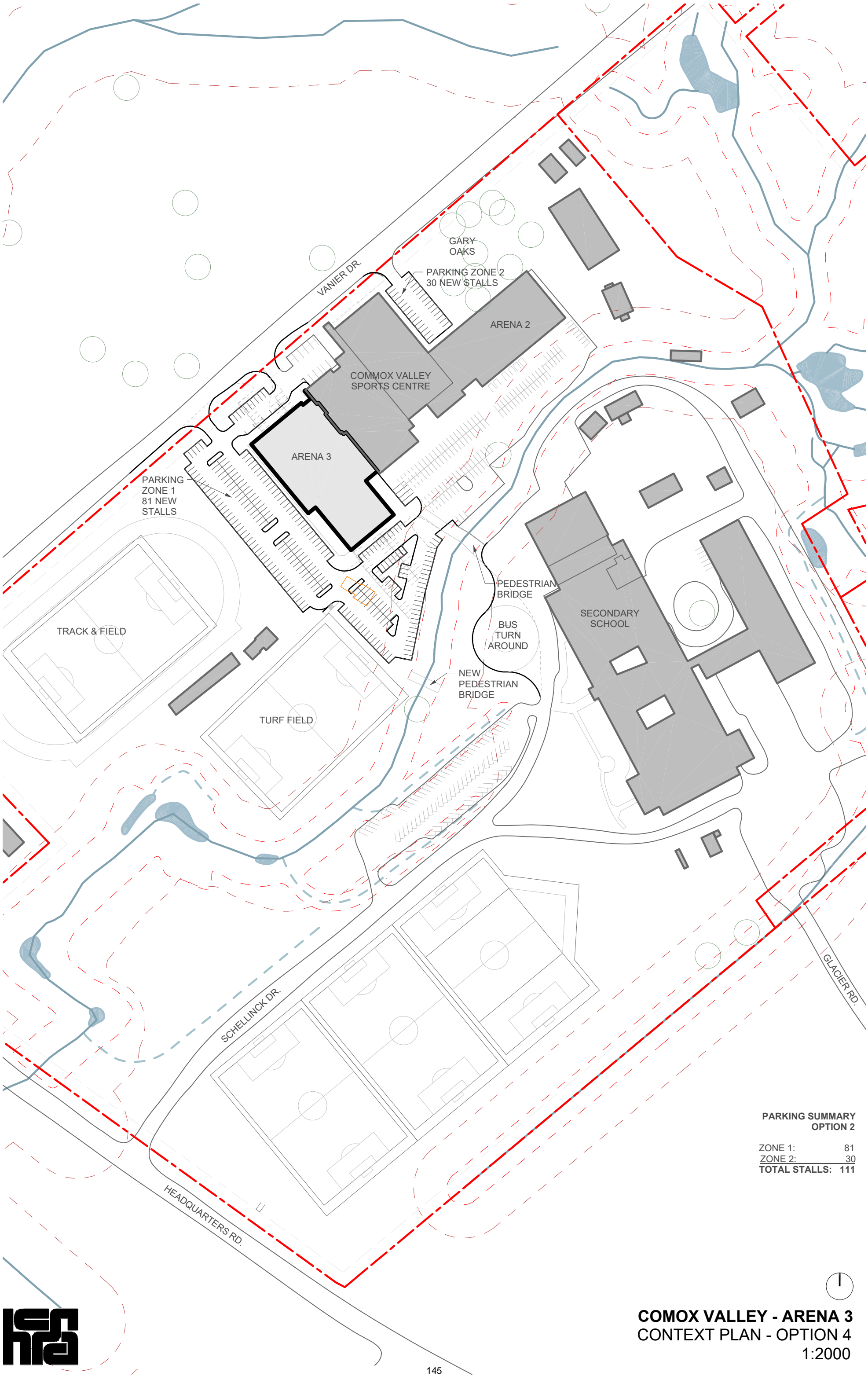


COMOX VALLEY - ARENA 3
PLAN LOWER - OPTION 3

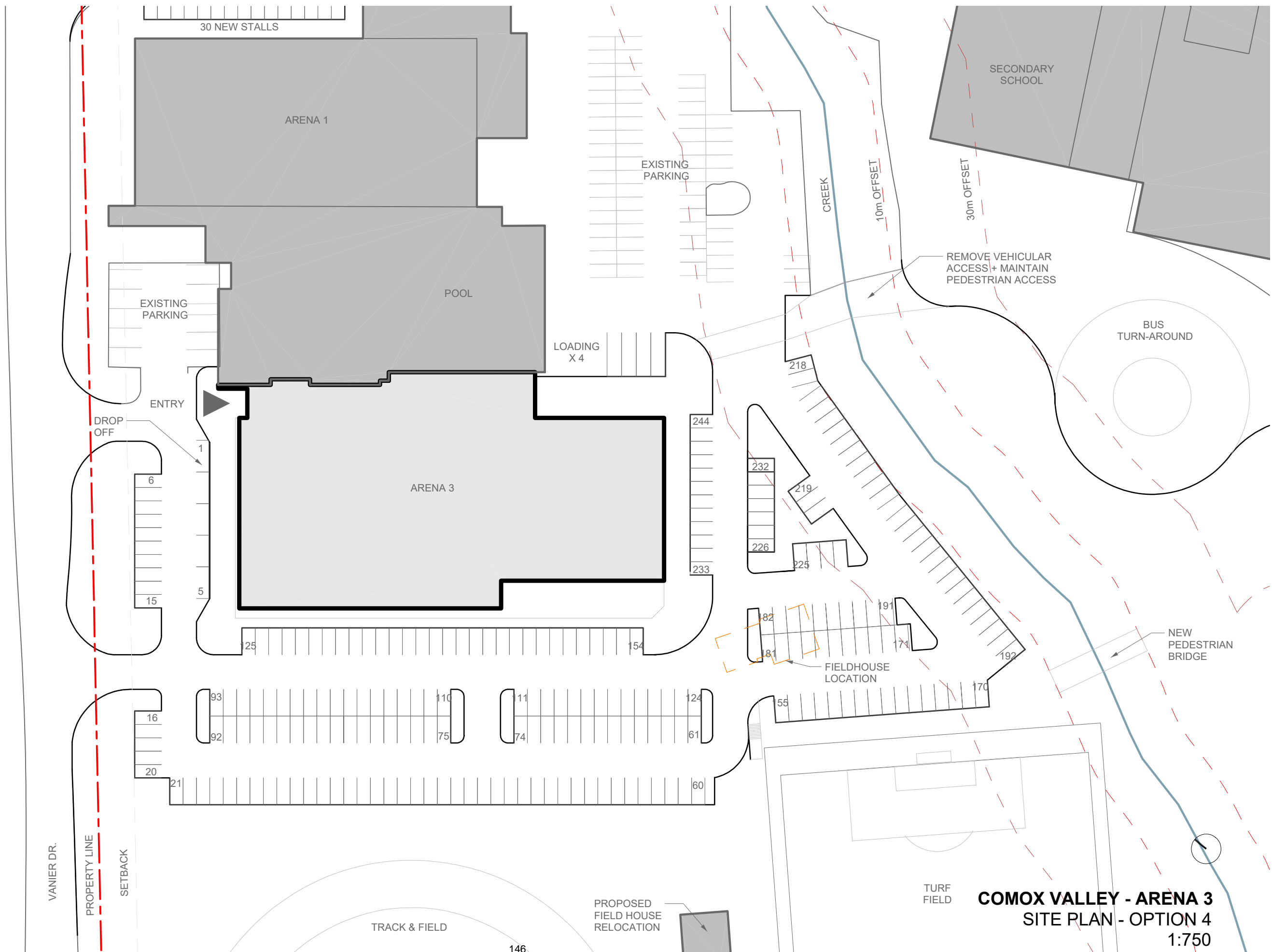
1:300

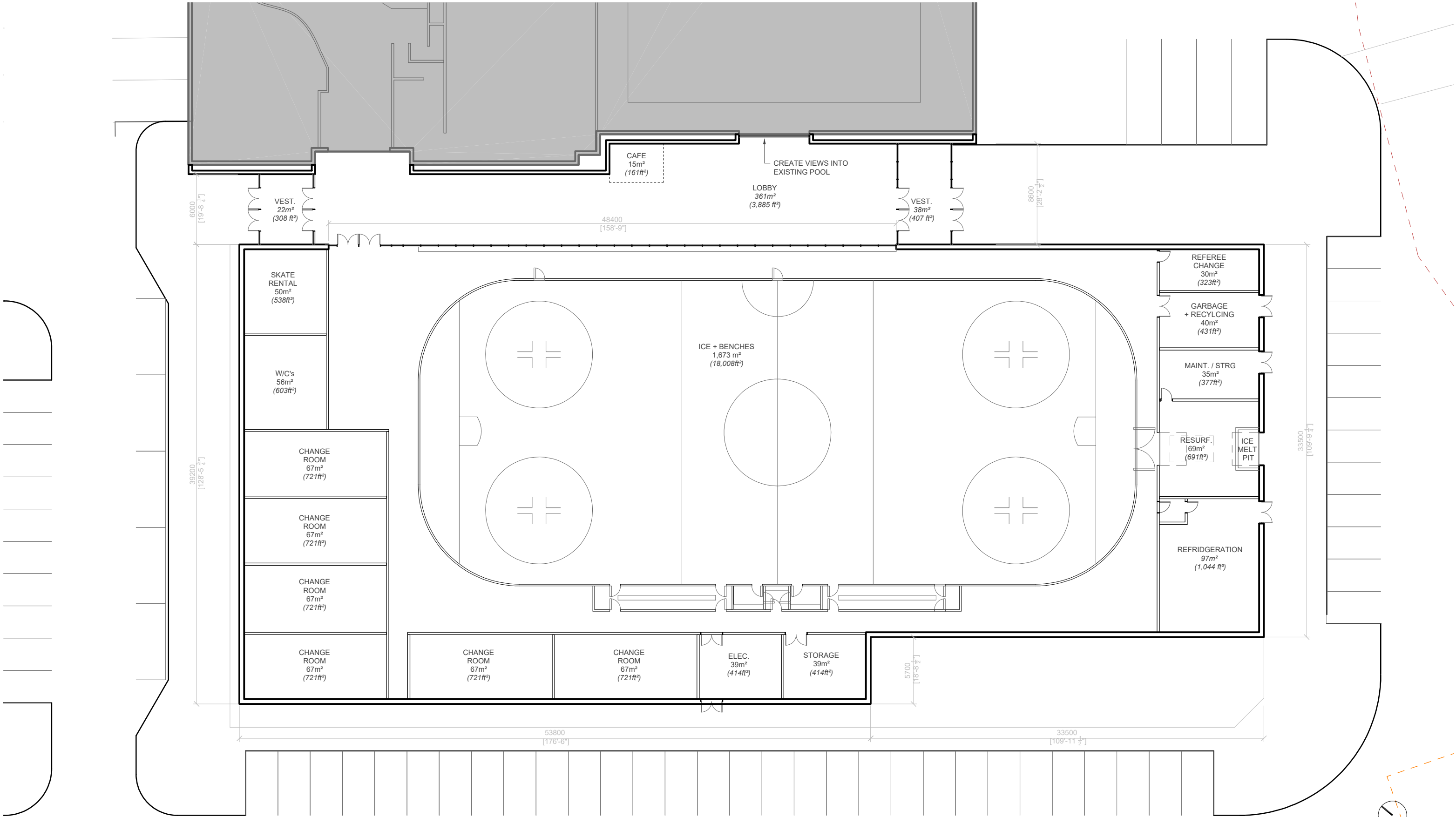


COMOX VALLEY - ARENA 3
PLAN UPPER - OPTION 3
 1:300



COMOX VALLEY - ARENA 3
CONTEXT PLAN - OPTION 4
1:2000



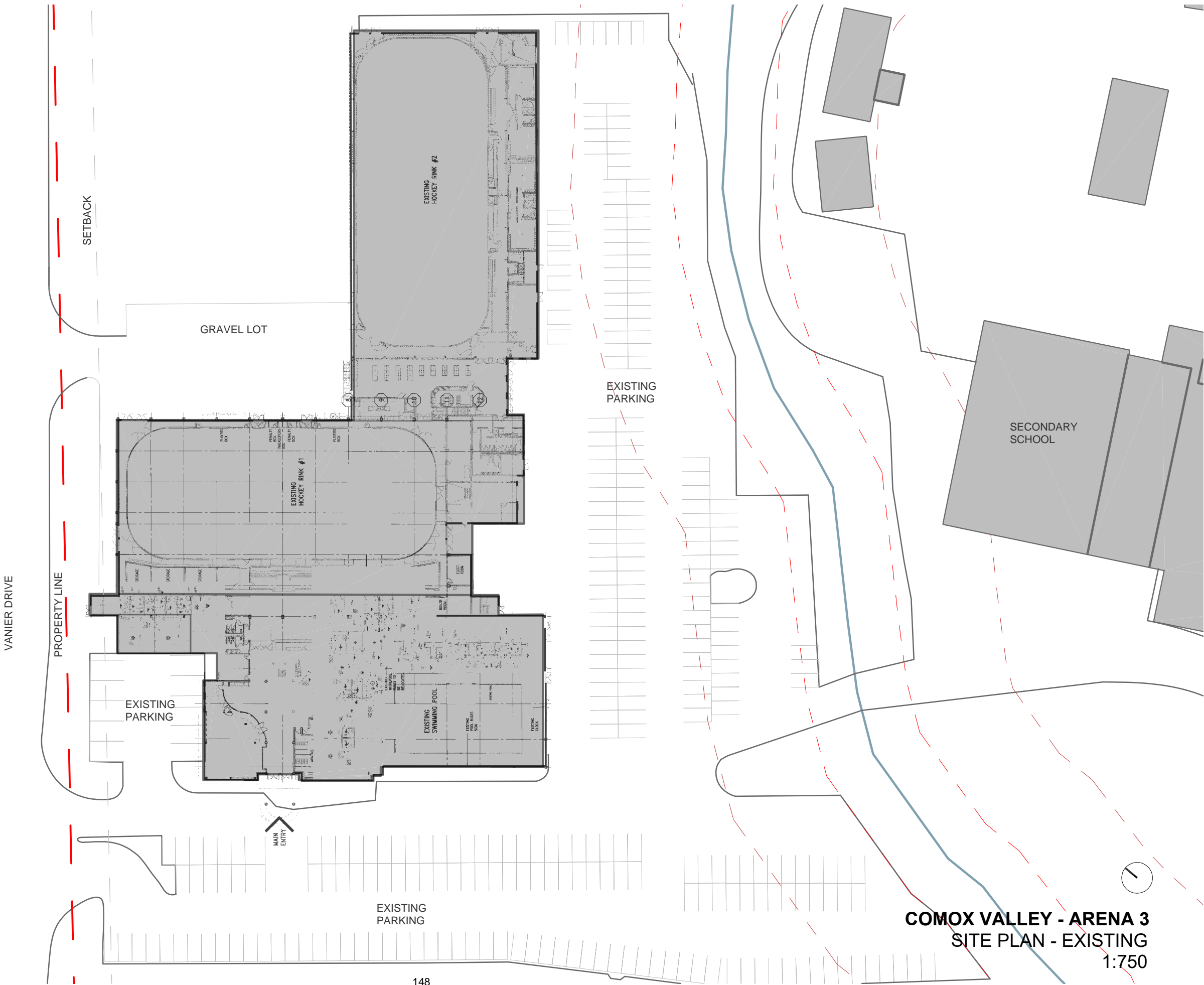


COMOX VALLEY - ARENA 3
PLAN - OPTION 4 (COMMUNITY RINK)

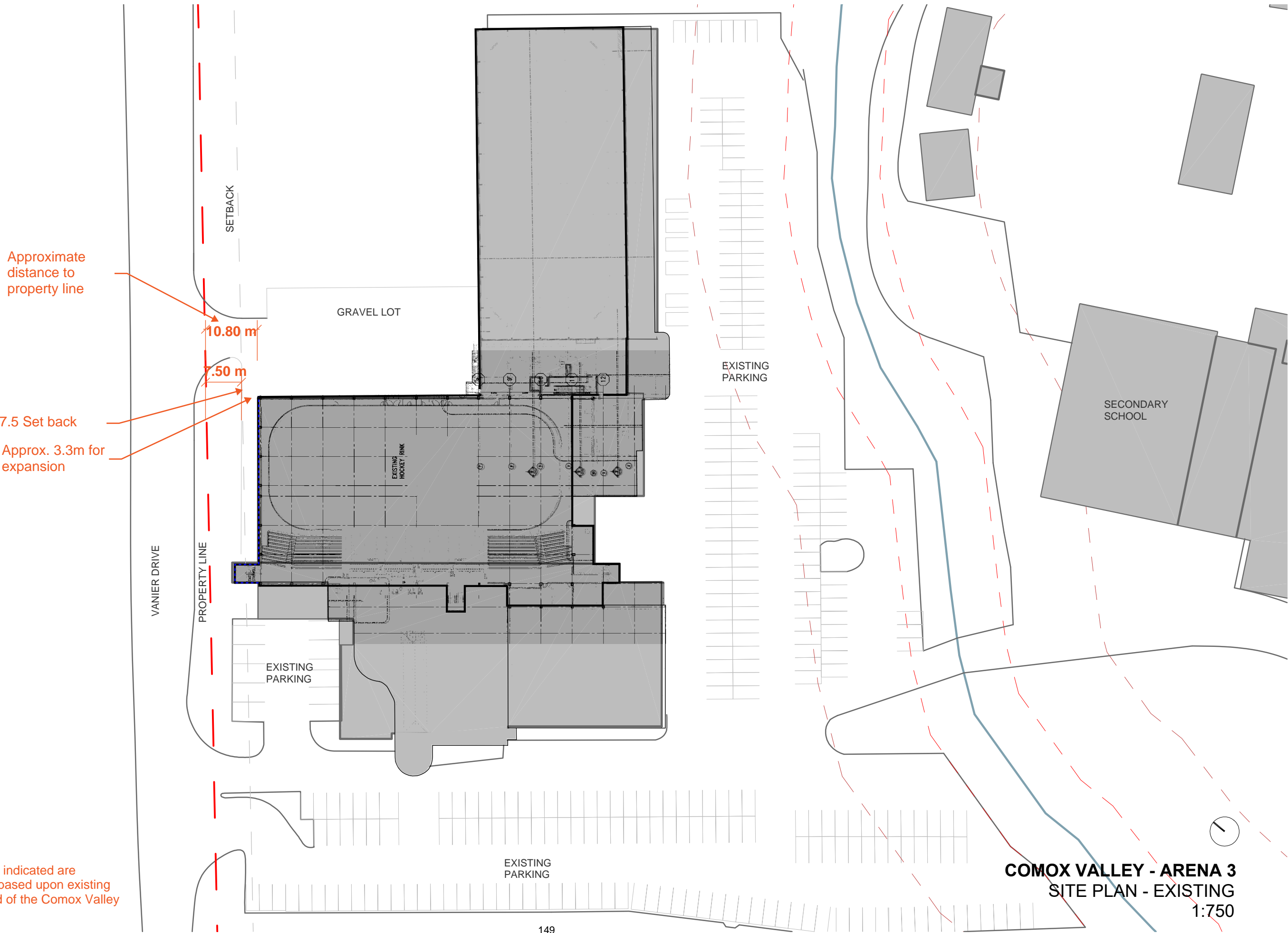
1:300



Note: Dimensions indicated are approximate and based upon existing drawings provided of the Comox Valley Sport Centre.



Existing - Upper Level



Note: Dimensions indicated are approximate and based upon existing drawings provided of the Comox Valley Sport Centre.

COMOX VALLEY - ARENA 3
SITE PLAN - EXISTING
1:750

OPTION 5 - Arena 1 Seating Extension

LEGEND

 New construction
(~360m²)

 Renovation within existing footprint (~95m²)

The site plan illustrates the proposed arena facility and its context. Key features include:

- Proposed Arena Building:** A large rectangular structure with a curved end, colored in light blue. It is situated between Vanier Drive and the property line.
- Existing Parking:** Located to the south of the arena building, shown in a light grey area.
- Vanier Drive:** A street running vertically along the left side of the arena building.
- Property Line:** A dashed line indicating the boundary of the property.
- Existing Hockey Rink:** Located to the east of the arena building, shown in a light grey area.
- Seating Area:** Indicated by a series of small blue rectangles within the arena building, labeled "104" and "120".
- Exit Stairs:** Two sets of stairs are marked with red arrows and labels: "New Exit Stair" and "New Exit Stair (Demo existing)".
- Dimensions and Variance:** A dimension of "10.80 m" is shown for the width of the arena building. A note indicates a "Variance required for encroaching on set back by ~ 7.5m".
- Other Labels:** "1a" is labeled near the top left of the arena building. "EXISTING HOCKET RINK" is labeled near the top right of the arena building.

500 NEW SEATS



Note: Dimensions indicated are approximate and based upon existing drawings provided of the Comox Valley Sport Centre.

EXISTING
PARKING

COMOX VALLEY - ARENA 3
SITE PLAN - EXISTING
1:750

OPTION 5 - Arena 1 Seating Extension

LEGEND

New construction
(~360m²)

Renovation within existing
footprint (~95m²)

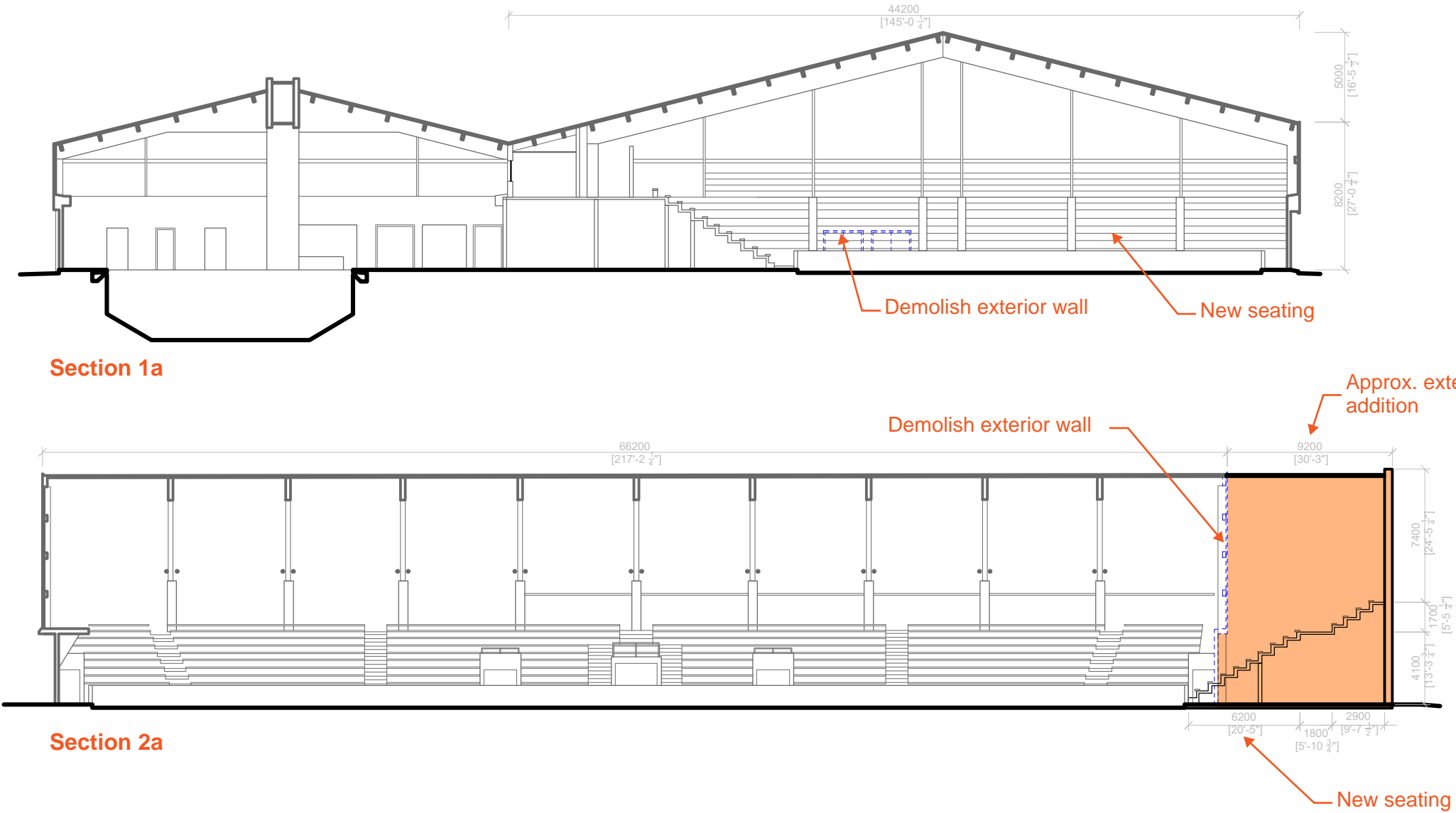


Photo 1 - Arena 1 Exterior

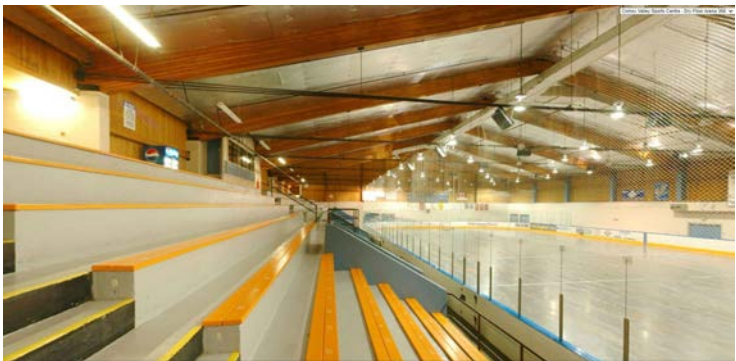



Photo 2 - Arena 1 Interior facing Northeast



Photo 3 - Arena 1 Interior facing North



Photo 4 - Arena 1 Interior facing West

 Note: Dimensions indicated are approximate and based upon existing drawings provided of the Comox Valley Sport Centre.

COMOX VALLEY - ARENA 3
SECTION - OPTION 5
1:300

OPTION 6 - Arena 1 Track Addition

LEGEND

New construction

Renovation within existing footprint

Approx. distance from boards to structure

1.20 m

1b

48.85

2b

152

NEW TRACK (1.2m width)

EXISTING HOCKEY RINK

EXISTING TRACK

Blue zone indicates existing floor with painted lines for track

Tie into existing section track

EXISTING PARKING

EXISTING PARKING

EXISTING PARKING

SECONDARY SCHOOL

VANIER DRIVE

PROPERTY LINE

SETBACK

NEW TRACK (2.1m width)

NEW EXIT STAIR (Demo existing)



OPTION 5 - Arena 1 Seating Extension

LEGEND

New construction
(~360m²)

Renovation within existing
footprint (~95m²)

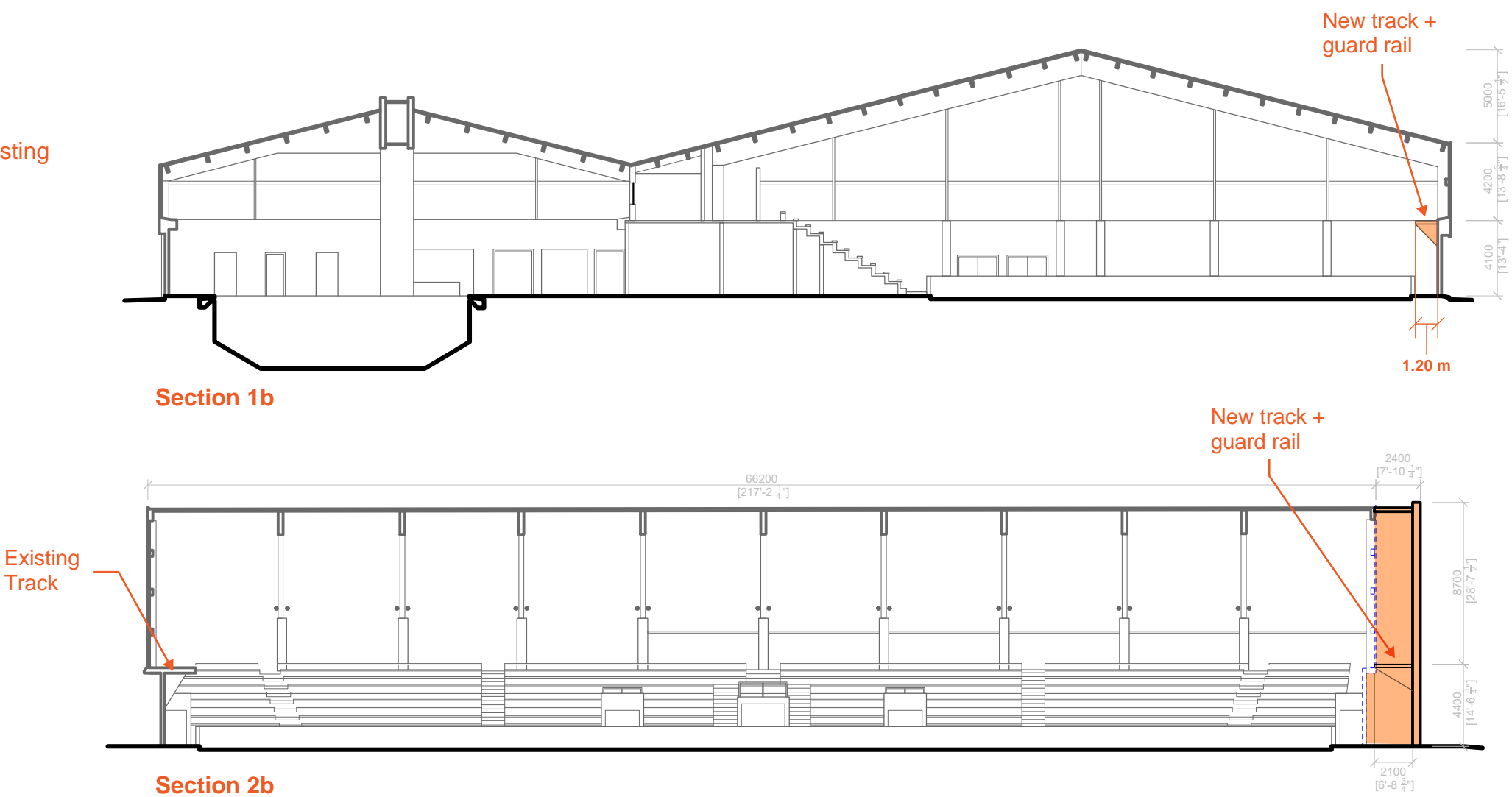


Photo 1 - Arena 1 Exterior

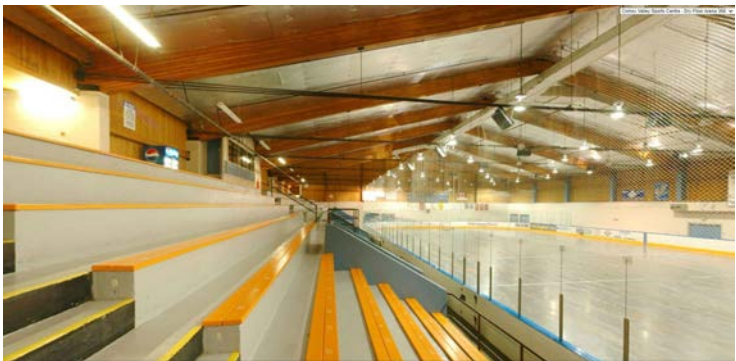


Photo 2 - Arena 1 Interior facing Northeast



Photo 3 - Arena 1 Interior facing North



Photo 4 - Arena 1 Interior facing West



Note: Dimensions indicated are approximate and based upon existing drawings provided of the Comox Valley Sport Centre.

COMOX VALLEY - ARENA 3
SECTION - OPTION 6
1:300

Appendix B - Mechanical Report



COMOX VALLEY - ARENA

Project No.: 009a-120-24
Comox, BC

Feasibility Report

June 21, 2024

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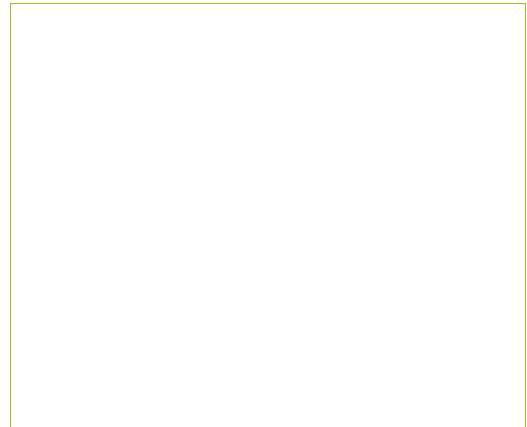
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PROFESSIONAL'S SEAL & SIGNATURE

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This report has been prepared by the AME Group for the exclusive use of the Comox Valley Regional District and the design team. The material in this report reflects the best judgement of the AME Group with the information made available to them at the time of preparation. Any use a third party may make of this report, or any reliance on or decisions made based upon the report, are the responsibility of such third parties. The AME Group accepts no responsibility for damages suffered by any third party as a result of decisions made or actions taken based upon this report.

1. INTRODUCTION

The purpose of this report is to present current options under consideration for the mechanical systems including the refrigeration plant at a proposed expansion to the existing Comox Valley Sports Centre consisting of a new third arena. It is understood that the current design options are all slab on grade and two storeys tall. The new facility is proposed to consist of the following:

- New ice slab and plant, with seating for approximately 2000 occupants
- Administration and Multipurpose spaces
- Junior A Changeroom
- Six (6) team changerooms plus a referee changeroom
- Concession
- Support spaces (elec, garbage, mech, etc.)

2. DESIGN CRITERIA:

The mechanical, plumbing and fire protection systems will be designed in accordance with the intent of all applicable codes and standards, along with the practice guidelines provided by Engineers & Geoscientists British Columbia. The following is a list of some of the applicable codes and standards for the mechanical design.

2.1 Applicable Codes and Standards

- British Columbia Plumbing Code, current Edition
- British Columbia Building Code, current Edition
- British Columbia Fire Code, current Edition
- National Energy Code for Buildings, current Edition
- Provincial Fire Marshall Regulations
- Applicable NFPA Regulations
- CSA Standards, as applicable
- BC Boiler and Pressure Vessel Act – CSA B51-14

- American Society of Heating, Refrigeration and Air Condition Engineers (ASHRAE)
- American Society of Plumbing Engineers (ASPE)
- Sheet Metal Contractors Association of North America (SMACNA)

2.2 Plumbing Guidelines

- .1 The plumbing system will be designed to the current version of the BC Plumbing Code. The design will follow ASPE (American Society of Plumbing Engineers) guidelines for recreation facilities. At this time there are no anticipated specialty plumbing requirements aside from the Zamboni fill system.
- .2 Comox 15-Minute Rain fall intensity = 10mm. Storm system will be designed based on the 15-Minute rainfall intensity.

2.3 Fire Suppression Requirements

- .1 The fire suppression systems will be designed to meet all requirements in National Fire Protection Association (NFPA). Any alternate solutions defined by a Code Consultant will be incorporate into this design.

2.4 HVAC Design Guidelines

- .1 The HVAC system will be designed to meet all requirements in the BC Building Code 2024. The project will meet the new energy code which references NECB or ASHRAE, as well as ASHRAE 62.1 (Ventilation for Acceptable Indoor Air Quality). The ASHRAE Standards will be updated if required to a newer version as indicated in any Building Code updates.
- .2 The building heating and cooling loads will be calculated based on the following outdoor conditions specified in the BC Building Code 2024, Appendix C, for Comox, BC:

| Design Temperatures | | | Degree Days |
|---------------------|-------------|-------------|-------------|
| January | July 2.5% | | |
| 1% Design | Dry Bulb °C | Wet Bulb °C | |
| -9 | 27 | 18 | 2930 |

- .3 Acoustic requirements are to be provided by the project acoustic consultant. Where feasible, the HVAC system will be designed such that the noise level in the spaces will be maintained to meet those requirements.

3. PLUMBING

3.1 Service Requirements

- .1 The arena building will be fully serviced with connections to municipal services for domestic water, storm and sanitary, extending to 1.0 meter from the building, as follows:
 - .1 100mm Ø service sanitary sewer estimated at approximately 180 sanitary fixture units. The sanitary will be drained by gravity where possible and some portion of the building sanitary may be pumped.
 - .2 250mm Ø service storm sewers at approximately 48,000 liters total in a 15-minute rainfall.
 - .3 150mm Ø water supply line to supply domestic water estimated at 350 water fixture units and the fire protection water requirements.

3.2 Plumbing Distribution:

- .1 The domestic hot- and cold-water systems will consist of:
 - .1 Isolation valve at the branch to the domestic system
 - .2 Distribution system to service individual fixtures
- .2 The domestic hot water system will consist of:
 - .1 Domestic hot water recirculation system with a recirculation pump
 - .2 Domestic hot water pre-heat tanks
 - .3 Domestic hot water electric final heat tanks
 - .4 Distribution system to service individual fixtures
 - .5 Tempering of hot water to supply 40°C (105°F) to showers.

3.3 Storm Drainage System:

- .1 The storm drainage system will collect all roof drains and overflow drains. The number and arrangement of roof drains will be designed to suit the building configuration and will be in accordance with the B.C. Plumbing Code with a minimum of 2 drains for every major roof surface. Internal rainwater leaders will be collected within the building and run below grade to the building storm connection at the east or west side of the building. All drains outside of the building footprint will be picked up as part of the civil scope of work.

3.4 Footing Drainage System:

- .1 Footing drainage will be provided for this project to protect sub grade footings and structural slabs. The capacity and approach will be determined by the Geotechnical engineer.
- .2 A sediment sump will be provided

- .3 Submersible sump pumps will be provided if required to pump up to municipal invert.

3.5 Sanitary Waste and Vent Systems:

- .1 All plumbing fixtures will have drains connected to the sanitary waste and vent system. Plumbing vents will be collected and terminate above the roof level (one vent per building segment/washroom group). The sanitary waste system will discharge to the building sewer below grade.
- .2 Duplex sanitary sump pumps will be provided if required.

3.6 Plumbing Fixtures:

- .1 All fixtures will be commercial grade, CSA approved, made of vitreous china.
- .2 All public water closets will be low flow hands free flush valve type.
- .3 Urinals will be flush valve type for automatic flushes.
- .4 Lavatories will be equipped with single temperature sensor metering type faucets. This will reduce water consumption.
- .5 Barrier-free fixtures, including drinking fountains, will be provided where required.
- .6 Sensor or button activated showers with narrow spray pattern will be provided.
- .7 Bottle fillers will be provided in the changerooms and where requested by the Owner. At this time, it is assumed these will not be refrigerated.
- .8 Non-freeze hose bibbs will be installed in areas subject to freezing. Interior hose bibbs will be provided in change rooms (hot/cold) below lavs in lockable boxes for maintenance cleaning, and mechanical rooms.
- .9 Floor drains with plastic grates (or material suitable for skates) will be provided in change rooms and changeroom washrooms. Floor drains with metal grates (and funnels where required) will be provided in mechanical rooms and in any other rooms as required.

3.7 General Interior Plumbing Requirements.

- .1 All internal domestic water, and metallic storm piping shall be insulated with a minimum of 25 mm thick insulation, complete with continuous vapour barrier on cold water lines.
- .2 All domestic water systems shall be chemically cleaned.
- .3 All plumbing systems shall be pressure tested.
- .4 Non-freeze hose bibbs will be installed in areas subject to freezing.
- .5 All piping systems shall be designed to incorporate earthquake restraints as required by the British Columbia Building Code
- .6 Backflow preventers (hot and cold) will be allowed for in all janitor room areas for future detergent dispensing system.
- .7 All sanitary traps subject to possible freezing will be insulated
- .8 Backflow preventers will be provided as required by CSA B64.10-07 (ex: Hose bibbs in equipment rooms, connection to equipment, coffee stations, etc.).

3.8 Ice Melt Pit

- .1 An Ice Melt pit will be provided to melt ice resurfacer shavings with a volume of approximately 33m³ complete with
 - .1 A Stainless steel schedule 80 heat exchanger sized for 500 MBH.
 - .2 A lifting grate and hydraulic system will be provided.
 - .3 Metal guard to protect piping

4. FIRE PROTECTION SYSTEMS

4.1 General:

- .1 All areas will be sprinklered unless otherwise directed by the authorities having jurisdiction. At this time, no alternate solutions are anticipated.
- .2 Dry sprinkler heads will be used under combustible overhangs and other areas subject to freezing that are not served by a dry system.

4.2 Zoning:

- .1 Maximum zone sizes will be in accordance with NFPA-13.
- .2 The arena bowl is anticipated to be a dry system on a single zone.
- .3 Each level of the arena building will be a separate wet zone.

4.3 Fire Protection Accessories

- .1 The fire protection system will consist of the following accessories as required by NFPA and local building code:
 - .1 An exterior siamese connection for the fire department and a test connection will be provided as part of the Aquatic Expansion.
 - .2 Fire extinguisher cabinets complete with a 4.5 Kg fire extinguisher will be provided in accordance with NFPA 10 and reviewed and approved by the authority having jurisdiction.

5. HEATING AND COOLING SYSTEMS

5.1 Central Plant

The central plant will consist of a heat recovery chiller connected to the refrigeration plant to recover heat and lift the temperatures to a more usable level, as first stage of heating. Second stage of heating will be via air source heat pumps. Third stage of heating will be via electric boilers.

Cooling will be provided via air source heat pumps.

5.2 HVAC:

.1 Arena:

The arena will have a dedicated desiccant dehumidifier to maintain relative humidity for proper ice conditions. The unit will be mounted on the roof, either at the south end or west of the arena. It will be connected to the heat recovery loop. The equipment will be based around EI Solutions, or equivalent. The unit would have an integral DX system for cooling and would pull heat from the heat recovery loop as needed.

The units shall be provided with the ability for 100% outdoor air operation which shall modulate based on demand control through space sensors.

The understanding currently is that the facility will use propane powered ice re-surfacers. This will require having general exhaust and make-up air tied into a gas detection system. As an alternative, if the facility were to use electric ice resurfacers, there will be a battery recharging station that will require a separate exhaust air component to limit the off-gassing of the batteries to below the lower explosion limits. In either case, it is anticipated this will be located in or near the ice re-surfacer storage garage.

The arenas can be provided with gas detection systems with audible and visual alarms even with the current intention to provide an extra safety precaution should a gas fired vehicle ever be driven on or near the ice. Further discussion is warranted with the Owner.

Heaters will be provided for the stands. It is anticipated that these will either be hydronic using heat recovered from the ice plant operation or electric.

.2 Arena Changerooms:

The change rooms will be supplied with ventilation through central Heat Recovery Ventilators (HRV) located on the roof. Ventilation will be tempered with hydronic coils and individual spaces will be heated via either hydronic baseboard radiation or ceiling mounted unit heaters.

.3 Admin/Support Spaces and Multipurpose Space:

These spaces will be supplied with ventilation through central HRVs located on the roof. Ventilation will be tempered with hydronic coils and individual spaces will be heated via fan coil units.

.4 Storage Spaces:

These spaces will be ventilated through HRVs. It is not anticipated that these spaces will be temperature controlled beyond the HRV.

.5 Electrical Rooms, Elevator Machine Rooms:

Dedicated cooling units will be provided for these spaces. Units will be sized to match capacities in detailed design.

5.3 Central Plant

The central plant will consist of a heat recovery chiller connected to the refrigeration plant to recover heat and lift the temperatures to a more usable level, as first stage of heating. Second stage of heating will be via air source heat pumps. Third stage of heating will be via electric boilers.

Cooling will be provided via air source heat pumps.

6. ARENA REFRIGERATION SYSTEMS

.1 Two options have been discussed for the arena refrigeration system – Ammonia and Carbon Dioxide (CO2).

.2 It is requested that both system options be costed as alternatives. For the CO2 system, the heat recovery chiller would not be included.

.3 Ammonia is proposed as the basis of design, with CO2 being an alternate for consideration:

.1 Ammonia is already installed in the two other rinks in the existing facility, thus operators are already more familiar with the system.

.2 Most efficient of the refrigerants when you review the compressor system itself.

.3 Lowest cost for refrigerant and replacements. Non-proprietary system will promote competitive bidding.

.4 The plant can be skid mounted to allow for a low charge system to be fabricated and tested at the shop prior to shipping.

.5 The ice plant will be sized for a single ice sheet understood to be operating 10 months of the year. Based on this, we currently recommend the to size the ice plant based on 180 tons which will allow one slab to run year around while using the other slab for dry sports in the summer periods.

.6 The Low charge Ammonia plate heat exchanger will transfer 100% of the waste heat into a secondary glycol loop. This glycol loop will provide heating to the following systems:

.1 Arena underslab heat to prevent frost heaving

.2 Snow melting

.3 Domestic hot water preheat

.4 Radiant infloor heat for Arena concourse

.5 Low temperature hydronic loop. This could be direct on the CO2 system or via a heat recovery chiller on the ammonia system.

- .7 All excess heat will be discharged through an adiabatic fluid cooler sized to operate in the winter as a dry cooler.

7. CONTROL SYSTEMS

7.1 Mechanical Building System

- .1 All major mechanical systems will be equipped with Direct Digital Control (DDC) systems. This will include all equipment located in mechanical Rooms as well as the roof mounted systems.
- .2 The entire building will be controlled by BACnet compatible components. BACnet is an ASHRAE protocol that allows standardized data communication for complete automation and control of building systems, such as heating, ventilating, air- conditioning control, lighting control, access control and fire detection systems.
- .3 All devices installed into the facility will be completely BACnet compatible (thermostats, sensors, etc.)
- .4 Some type of DDC interface control is recommended for the lighting system. This will allow the energy consumption to be monitored and then controlled depending on the demand, for example, if a light is not required in a particular space then the main control system will turn it off. This load-shedding system could significantly reduce the annual energy consumption of the building.
- .5 The majority of the wall mounted thermostats will be installed for zone temperature control, occupancy sensing and CO2 sensing. Protective covers will be installed on the sensors within the public spaces. The administrative areas will allow a small amount of manual temperature control by the occupants. The rest of the sensors will be controlled centrally through the DDC interface.

8. OPTIONS TO BE COSTED

8.1 Refrigeration Plant System

- .1 Please refer to section 6 for additional information.

8.2 Cooling via Refrig Plant

- .1 This would have the refrigeration plant connected to the building cooling system as primary stage of cooling when capacity is available and would require a second plate heat exchanger to be connected in parallel to the floor heat exchanger on the refrigeration plant, with associated pumps, accessories and controls.

END OF REPORT

Appendix C - Electrical Report

ELECTRICAL FEASIBILITY REPORT

FOR

COMOX ARENA 3

ARENA EXPANSION

3001 VANIER DRIVE, COMOX VALLEY, BC

OUR PROJECT NUMBER:

23740.001.E

DATE:

2024-07-22

ISSUED / REVISION:

FEASIBILITY REPORT FINAL



ELECTRICAL FEASIBILITY REPORT

Project Name: Comox Arena 3

S+A Project No.: 23740.001.E

2024-07-22

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LIMITS OF LIABILITY ASSOCIATED WITH THIS DOCUMENT

1. HAZARDOUS MATERIALS

- 1.1.** It is understood that hazardous materials may be present (e.g. asbestos, mould, PCB's, etc.) within the existing building. The identification of and abatement recommendations with respect to hazardous materials is outside the scope of services provided by Smith + Andersen.

2. THIRD PARTY USE

- 2.1.** Any use that a third party makes of this document, or reliance on or decisions to be based on it, are the responsibility of such third party. Smith + Andersen accepts no responsibility for damages, if any, suffered by any third party as a result of decisions made or actions based upon this document.

3. GENERAL LIMITS

- 3.1.** The review of existing installations was general in nature and limited to casual, visual observation without removal of ceilings, chases, destructive testing or dismantling. The review was not exhaustive and was performed to acquire a general understanding of the condition of existing systems. Very limited existing drawings were made available for the review of existing systems.
- 3.2.** This document has been prepared solely for the use of the HCMA and its design team associated with the Comox Valley Arena 3 Feasibility Study. The material contained in this document reflects Smith + Andersen's best judgement in light of the information available at the time of preparation. There is no warranty expressed or implied. Professional judgement was exercised in gathering and assessing information. The recommendations presented are the product of professional care and competence and cannot be construed as an absolute guarantee.
- 3.3.** Where equipment sizing is provided it should be considered order-of-magnitude only as the project details that may affect systems have not been established or finalized.



ELECTRICAL FEASIBILITY REPORT

Project Name: Comox Arena 3

S+A Project No.: 23740.001.E

2024-07-22

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1. INTRODUCTION

1.1.1. Smith + Andersen (Vancouver) was retained to complete a feasibility study for the potential expansion of the existing Comox Valley Sports Centre with the addition of a new third arena.

1.1.2. The existing facility is owned and operated by the Comox Valley Regional District and was originally constructed in 1973, the facility features a 25-metre pool, hot pool, arena, and gym. In 1997, the facility was expanded to with an additional arena that is connected to the existing building.



Figure 1: Existing Comox Valley Sports Centre

1.1.3. The new proposed addition of the Arena 3 facility is approximately 4,800 square metres. The building is 2 stories tall with 0 levels below grade.

1.1.4. The expansion will include the following features:

- .1 New ice hockey rink
- .2 Recreational and Junior A change rooms
- .3 Admin and multipurpose rooms
- .4 New elevator
- .5 Concession

1.1.5. Three Arena 3 location options have been proposed.

2. STANDARDS

2.1.1. The Electrical systems will be designed in accordance with the current edition of the following Codes and Standards:

- British Columbia Building Code
- Canadian Electrical Code
- British Columbia Fire Code
- National Fire Protection Association (NFPA)
- Local Ordinances and Authorities
- CSA B44 "Safety Code for Elevators and Escalators"
- CAN/ULC-S524 "Standard for Installation of Fire Alarm Systems"
- Illumination Engineering Society (IES) Standards



ELECTRICAL FEASIBILITY REPORT

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- ASHRAE 90.1 "Energy Standard for Buildings Except Low-Rise Residential Buildings"
- The National Energy Code of Canada for Buildings (NECB)
- BC Hydro Standards

3. EXISTING FACILITY

3.1. POWER DISTRIBUTION

- 3.1.1. The local power distribution authority is BC Hydro.
- 3.1.2. The existing service is provided at 24.94 kV to a customer owned outdoor unit substation with a 1750kVA 24.94kV:600/347V transformer on the South East side of the building.
- 3.1.3. The primary BC Hydro conductors come underground from Vanier Drive, through the parking lot to a BC Hydro junction box, and continue on through the parking lot terminating on the main load break switch of the outdoor unit substation. Additionally, there is an existing telecom service that runs parallel to the hydro conduits.

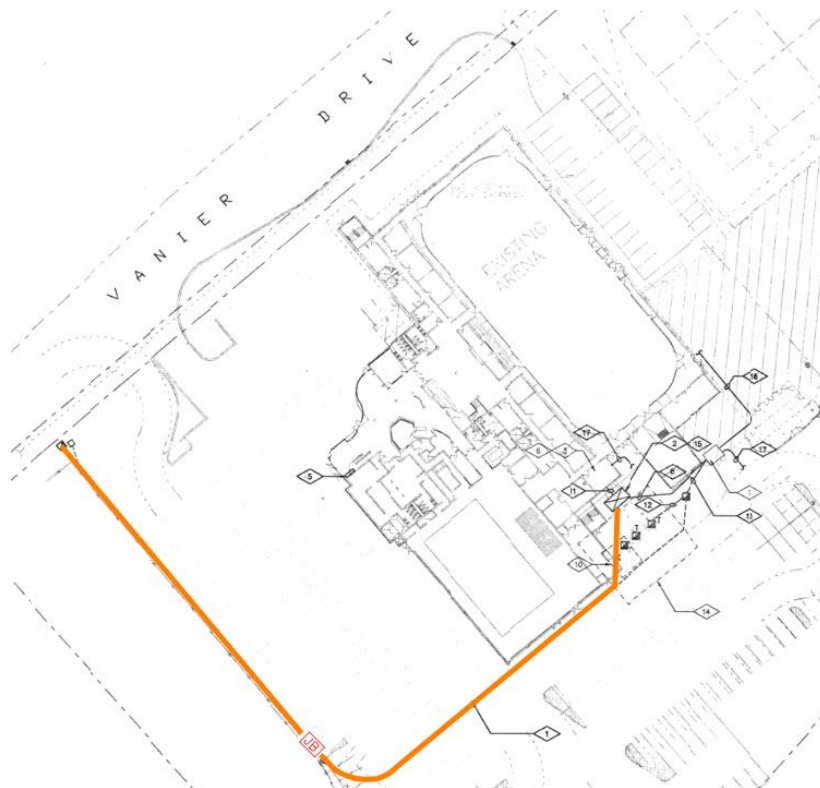


Figure 2: Record Drawing with Hydro Duct Routing

- 3.1.4. The customer owned outdoor unit substation includes:
- .1 Utility Service compartment
 - .2 Main Switch compartment
 - .3 1750kVA Transformer
 - .4 BC Hydro secondary metering cabinets



ELECTRICAL FEASIBILITY REPORT

Project Name: Comox Arena 3

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.5 2000A, 600/347V Switchboard

- 3.1.5. The outdoor unit substation provides power for the entire existing facility include the pool, arena 1, and arena 2.



Figure 3: Existing Outdoor Unit Substation

- 3.1.6. The peak demand based on the past 3 years of BC Hydro billing information was 676kW (January, 2024) with an estimated power factor of 87%. This translates to 777kVA, and 749A at 600V. Based on the peak demand there is currently approximately 851A spare capacity remaining (2000A, 80% rated main breaker).

Note: Facility maintenance staff mentioned on site there are other projects happening in parallel to electrify existing natural gas systems and expect the total electrical demand on the existing building to increase over the new few years.

- 3.1.7. Based on the peak demand data and plans for future electrification of existing mechanical systems, the existing electrical service does not have capacity to support the new Arena 3 building.



ELECTRICAL FEASIBILITY REPORT

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4. ARENA 3 EXPANSION

4.1. POWER DISTRIBUTION

- 4.1.1. Based on the proposed Arena 3 building area and anticipated mechanical loads, the anticipated connected load is approximately 1326kW. This will require a 1600A service from BC Hydro.

| Preliminary Load Calculation | |
|--|--------|
| CEC Table 14 (25W Per Square Metre) | 240kW |
| Central Plant (Boilers, Air Source Heat Pumps, Chiller, Hot Water Heaters) | 708kW |
| Refrigeration Skid Pack | 248kW |
| Evaporative Condenser | 55kW |
| EV Charging (Four level 2 chargers) | 25kW |
| Concession (Estimate) | 50kW |
| Total | 1326kW |
| Required Service @ 600V, 80% Rated | 1600A |

- 4.1.2. A new BC Hydro PMT will be required to suit the connected load. The new transformer is currently projected to be a 1500kVA, 25kV:600V, 3Ph, 4W to serve the cumulative building loads.
- 4.1.3. The main electrical room should be located along an exterior wall of the building adjacent to the Street serving the facility to minimize the length of the incoming service duct and provide BC Hydro the required exterior access.
- 4.1.4. All electrical equipment should be sprinkler proof.

4.2. EMERGENCY POWER DISTRIBUTION

- 4.2.1. A life safety generator is not required based on the occupancy classification of the building. Inverters, battery packs, and remote heads can be utilized for emergency lighting.

4.3. FIRE ALARM

- 4.3.1. The new building should be provided with a new addressable, single stage fire alarm system with battery charger and standby batteries.
- 4.3.2. A remote annunciator panel should be provided at the main entrance.
- 4.3.3. The main fire alarm control panel should be located in main electrical room.
- 4.3.4. All fire alarm detection and addressable loop wiring should be class A. All output device wiring should be Class B.
- 4.3.5. Horns, horn-strobes, manual stations, smoke detectors, tamper switches, flow switches, and all other devices required by building code should be provided throughout the building.
- 4.3.6. The complete fire alarm system will be tested and verified as per the requirements of the Building Code / CAN/ULC S537 "Standard for Verification of Fire Alarm Systems."



ELECTRICAL FEASIBILITY REPORT

Project Name: Comox Arena 3

S+A Project No.: 23740.001.E

2024-07-22

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4.4. LIGHTING

- 4.4.1. High efficiency luminaires should be provided as per the recommendations of the IES.
- 4.4.2. Lighting should be designed to BCBC requirements.
- 4.4.3. All exterior and interior lighting will be provided by LED luminaires.
- 4.4.4. Exterior on-building lighting for the new expansion should be complete with shielding to ensure glare control and light trespass to passers by and neighbouring properties. Full cut-off LED luminaires to ensure illumination with no spillage of light above the horizontal plane or onto adjacent properties.
- 4.4.5. The Lobby and public circulation area luminaires should suit architectural elements and provide average illumination levels of 200 to 250 lux.
- 4.4.6. Washrooms with recessed/surface mounted luminaires and decorative or architectural cove lighting appropriate for its environment should be designed to 250 lux.
- 4.4.7. Arena lighting should be designed to IES recommended Class II (competitive competitions up to 5000 spectators) Ice hockey illumination levels to provide 1000 lux at the 3' above ice surface.
- 4.4.8. Exit signs should be Green Running Man energy efficient LED type.
- 4.4.9. Luminaires in outdoor parking areas are to provide 8 lux average at driving areas with a uniformity of 20:1 (max./min.). Accessible parking spots and accessible path of travel from accessible parking to building entrance to have an average of 50 lux with a uniformity of 15:1 (max./min.).
- 4.4.10. Shower area luminaires are to be LED downlights with lenses, suitable for wet environments.
- 4.4.11. Service rooms should be lit with chain hung, LED luminaires.
- 4.4.12. Stairwells should be illuminated by diffuse LED luminaires.

4.5. LIGHTING CONTROL

- 4.5.1. A new low voltage lighting control system should provide for the facility, including LV switches, occupancy sensors, photo sensors and time-clocks. System can be wired or wireless.
- 4.5.2. Washrooms, storage rooms, office areas and any other areas with transient occupancy should be provided with ceiling or wall mounted occupancy sensors.
- 4.5.3. Exterior lighting shall be automatically controlled capable of turning off exterior lighting when sufficient daylight is available or when the lighting is not required during night time hours.
- 4.5.4. Occupancy and vacancy sensors to be PIR, Ultrasonic or a combination sensor. These will be optional wall mounted in small rooms and ceiling mounted in all other areas.
- 4.5.5. In areas with natural lighting, luminaires will be controlled by daylight sensors to make maximum use of natural light. Daylight sensors to switch or dim fixtures.
- 4.5.6. Mechanical and electrical room lighting shall be controlled by standard wall switches for reasons of safety.

4.6. GROUNDING SYSTEM

- 4.6.1. An AC grounding system with new main ground electrode that should consist of a minimum of four 3 m ground rods spaced at least 3 m apart and connected to the main electrical ground bus located in the main electrical room with two separate minimum #2/0 AWG ground connections.
- 4.6.2. The grounding system for the building will be provided connecting each typical electrical room to the main grounding system in the main electrical room in a radial connection. A ground bar will be provided in each electrical room. All transformer neutrals will be connected to the grounding bar and a common cable connected back to the system ground.



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4.6.3. Grounding will be provided following Electrical Code Section 10 and 36 standards.

4.7. COMMUNICATIONS

4.7.1. A new communications service should be provided to the new facility. The new service should terminate with the main electrical room.

4.7.2. A wall mounted rack should be contained within the main electrical room.

4.7.3. 27 mm (1") conduit drops from accessible ceiling space to a single gang box should be provided for data connections throughout the building.

4.8. SECURITY SYSTEM

4.8.1. Rough in conduit and junction box system should be provided for the security system by the Electrical Contractor. All electronic devices and installation will be provided by others.

4.9. LIGHTNING PROTECTION

4.9.1. A calculation was performed based on CSA B72-20 Installation for Lightning Protection Systems. Based on the building location, size, height, construction material etc. the calculation resulted in a strike frequency of approximately 0.17 strikes per 100 years.

5. ARENA 3 OPTIONS

5.1. ARENA 3 OPTION 1

5.1.1. Option 1 features the new Arena South West of the existing Comox Valley Sports Centre facility. From an electrical standpoint, this building will operate completely independently of the existing facility.

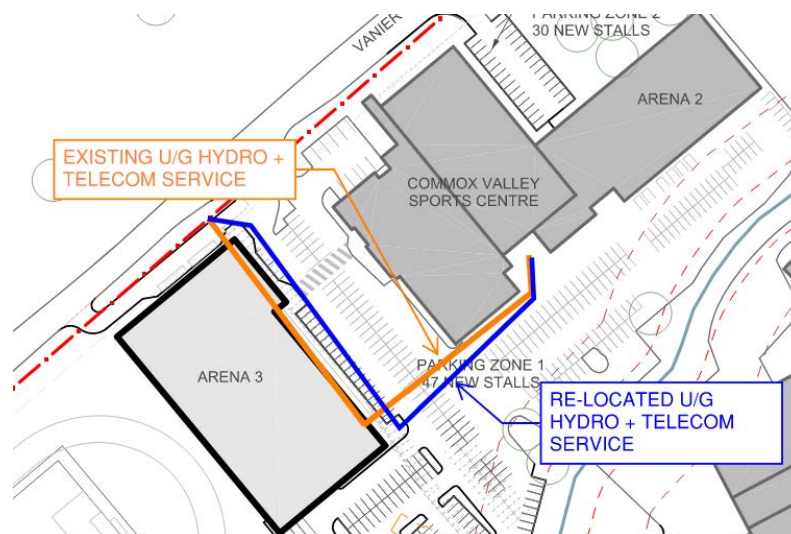


Figure 4: Arena 3 Option 1



ELECTRICAL FEASIBILITY REPORT

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- 5.1.2. Based as on the as-built drawings of the arena 2 expansion, the existing hydro and communications duct runs the through the new Arena 3 building footprint. The existing services would need to be re-located outside of the Arena 3 footprint as part of the project. The re-location of existing services could potentially result in downtime of the existing facility.
- 5.1.3. A New electrical and telecom service would be provided to the Main Arena 3 Electrical Room.

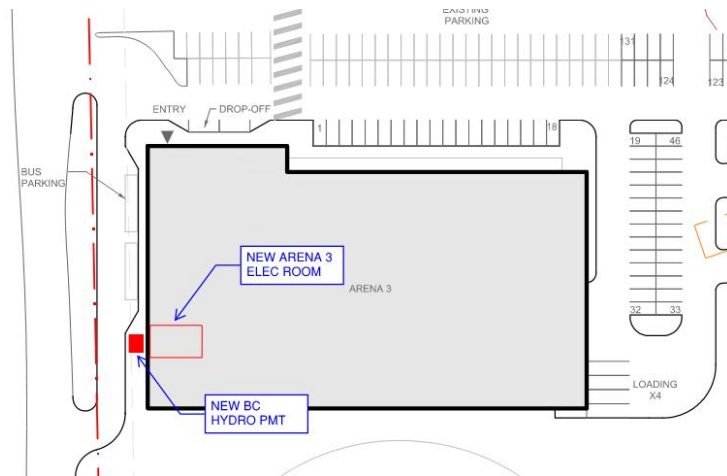


Figure 5: Option 1 Main Electrical Room and PMT Location

5.2. ARENA 3 OPTION 2

- 5.2.1. Option 2 features the new Arena South West and conjoined with the existing Comox Valley Sports Centre facility. From an electrical standpoint, this building would still be electrically independent of the existing facility.

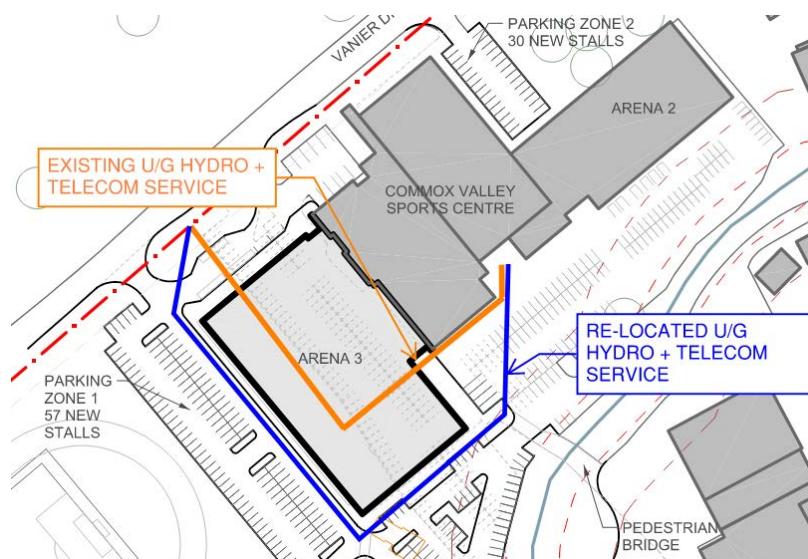


Figure 6: Arena 3 Option 2



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- 5.2.2. Based as on the as-built drawings of the arena 2 expansion, the existing hydro and communications duct runs through the new Arena 3 building footprint. The existing services would need to be re-located outside of the Arena 3 footprint as part of the project. The re-locating routing included in Figure 6 is indicative, exact routing would require coordination with BC Hydro due to the length and number of bends required to reach the existing outdoor substation.
- 5.2.3. A New electrical and telecom service would be provided to the Main Arena 3 Electrical Room.

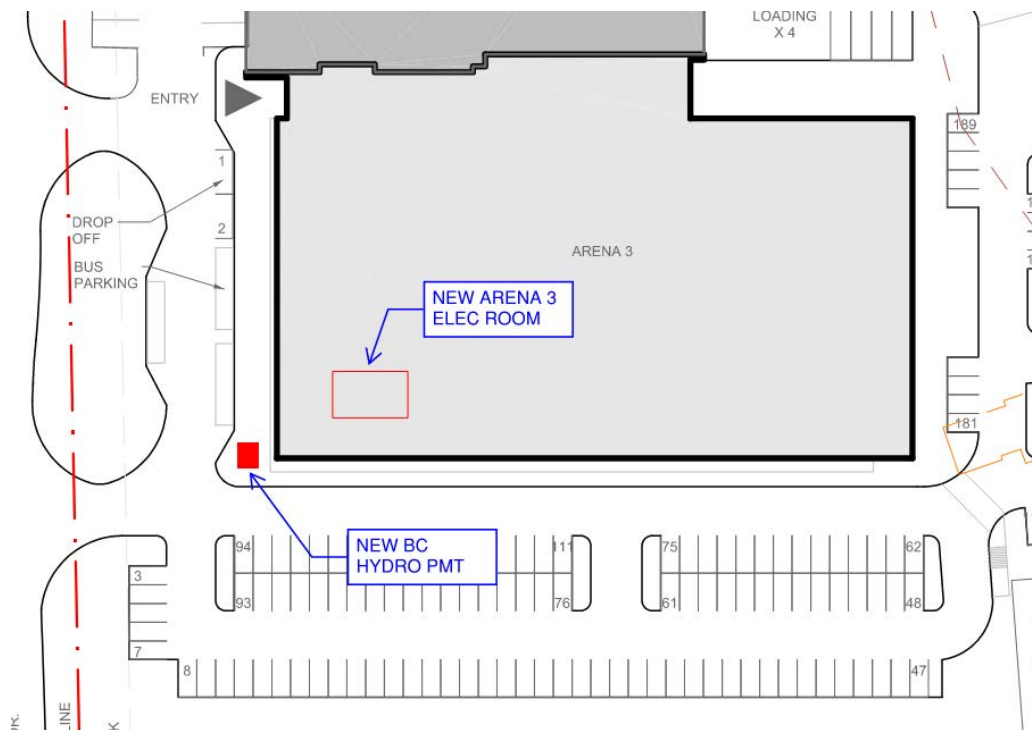


Figure 7: Option 2 Main Electrical Room and PMT Location

- 5.2.4. Electrical requirements for the building should be as discussed in section 4.0 Arena 3 expansion.
- 5.3. ARENA 3 OPTION 3**
- 5.3.1. Option 3 features the new Arena South of existing Comox Valley Sports Centre facility. From an electrical standpoint, this building would be electrically independent of the existing facility.



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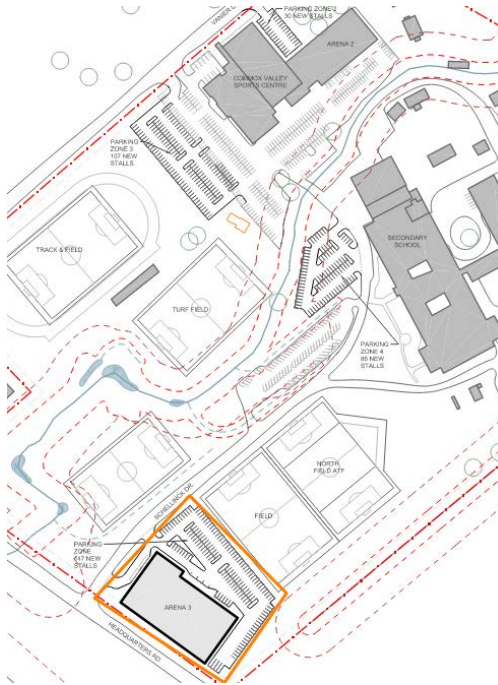


Figure 8: Arena 3 Option 3

5.3.2. A New electrical and telecom service would be provided to the Main Arena 3 Electrical Room.

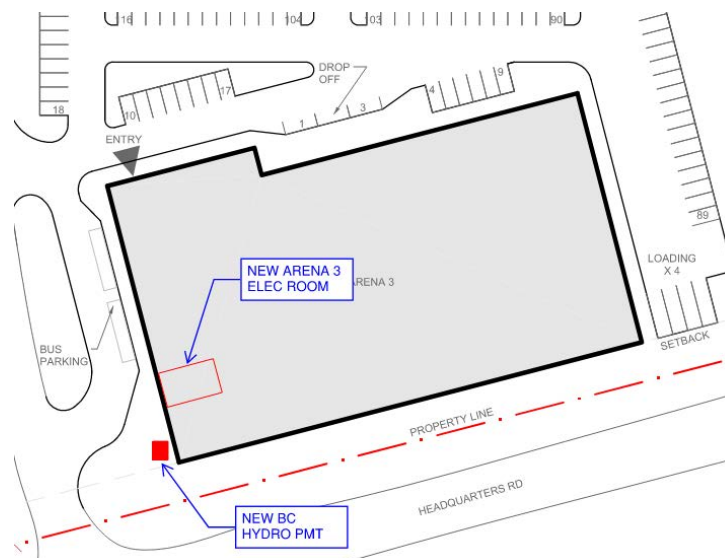


Figure 9: Option 3 Main Electrical Room and PMT Location



ELECTRICAL FEASIBILITY REPORT

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6. CLOSING REMARKS

- 6.1.1. Options 1,2, and 3 are all feasible from the electrical prospective. All three options would require a new dedicated electrical service to be provided for the building. The biggest difference with the three options is the required relocation of existing electrical and communication services to accommodate the new Arena 3 for Option 1 and 2.

END OF ELECTRICAL FEASIBILITY REPORT FINAL

Appendix D - Class D Cost Estimate



25th July 2024

HCMA Architecture + Design
400–675 West Hastings Street
Vancouver, BC V6B 1N2

Attention: **Darin Harding**
Associate Principal

Terminal City Club Tower
Suite 609 - 837 West Hastings Street
Vancouver, BC
V6C 3N6

T: (604) 568-3711

www.lec.bc.ca

**CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC**

We have reviewed the project documents by HCMA Architecture + Design and prepared a Class D Cost Plan and enclose our report.

Please note the conditions on which the costs are based, and the items excluded.

Yours very truly,

For LEC GROUP

Ross Templeton MRICS, PQS
Partner

ross@lec.ca

RT/ep

3243/R240725Est



**CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC**

25th July 2024

Class D Cost Plan

Submitted To:

Darin Harding
Associate Principal

LEC GROUP



PROJECT DESCRIPTION

The project encompasses the proposed six feasibility design options (including new and renovation options) for the CVRD Comox Valley Sports Centre Arena 3, in Comox Valley, BC:

- Option 1 – New Arena 3 (~2000 seats) connected to existing sports centre
- Option 2 – New Arena 3 (~2000 seats) separated from existing sports centre
- Option 3 – New Arena 3 (~2000 seats) separated from existing sports centre (far south end of sport centre site)
- Option 4 - New Arena 3 (community rink) connected to existing sports centre
- Option 5 – Addition of 500 seats to existing Arena 1
- Option 6 - Addition of walking/running track around Arena 1

Class D capital cost construction estimates are typically +/- 25% in accuracy 18 out of 20 times with many variables influencing the final construction price including most importantly the final design scope parameters, final specifications (output specification, performance specifications, proprietary specifications), final drawings, contractors' contractual obligations, extent of supplementary conditions, number of compliant bidders, volatility of the market, supply chain issues and market activity at time of tender. Please refer to the exclusions section.

PROJECT COST SUMMARY: Option 1 – New Arena 3 (~2000 seats) connected to existing sports centre

| DESCRIPTION | \$ |
|--|---------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$47,099,500 |
| C. Allowances | \$19,542,800 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$66,642,300 |
| E. Professional Fees | \$7,997,100 |
| F. Connection Fees & Permits | \$2,499,200 |
| G. Owners Internal Costs including FF&E | \$7,197,000 |
| H. Soft Cost Project Contingency | \$885,000 |
| I. Sub-Total (Items D to H) | \$85,220,600 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$85,220,600 |

Mechanical Option

Baseline option Mechanical pricing includes ammonia plant for refrigeration. Co2 system option ADD + \$280,000 (net building cost Q2 2024 \$, excluding all contingencies, escalation, all soft costs, GST).



PROJECT COST SUMMARY: Option 2 – New Arena 3 (~2000 seats) separated from existing sports centre

| DESCRIPTION | \$ |
|--|---------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$48,657,600 |
| C. Allowances | \$20,189,300 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$68,846,900 |
| E. Professional Fees | \$8,261,600 |
| F. Connection Fees & Permits | \$2,565,400 |
| G. Owners Internal Costs including FF&E | \$7,435,000 |
| H. Soft Cost Project Contingency | \$913,000 |
| I. Sub-Total (Items D to H) | \$88,021,900 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$88,021,900 |

Mechanical Option

Baseline option Mechanical pricing includes ammonia plant for refrigeration. Co2 system option ADD + \$280,000 (net building cost Q2 2024 \$, excluding all contingencies, escalation, all soft costs, GST).



PROJECT COST SUMMARY: Option 3 – New Arena 3 (~2000 seats) separated from existing sports centre (far south end of sport centre site)

| DESCRIPTION | \$ |
|--|---------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$45,138,800 |
| C. Allowances | \$18,729,200 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$63,868,000 |
| E. Professional Fees | \$7,664,200 |
| F. Connection Fees & Permits | \$2,416,100 |
| G. Owners Internal Costs including FF&E | \$6,897,000 |
| H. Soft Cost Project Contingency | \$849,000 |
| I. Sub-Total (Items D to H) | \$81,694,300 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$81,694,300 |

Mechanical Option

Baseline option Mechanical pricing includes ammonia plant for refrigeration. Co2 system option ADD + \$280,000 (net building cost Q2 2024 \$, excluding all contingencies, escalation, all soft costs, GST).



PROJECT COST SUMMARY: Option 4 - New Arena 3 (community rink) connected to existing sports centre

| DESCRIPTION | \$ |
|--|---------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$24,142,400 |
| C. Allowances | \$10,017,200 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$34,159,600 |
| E. Professional Fees | \$4,099,200 |
| F. Connection Fees & Permits | \$1,274,800 |
| G. Owners Internal Costs including FF&E | \$3,689,000 |
| H. Soft Cost Project Contingency | \$453,000 |
| I. Sub-Total (Items D to H) | \$43,675,600 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$43,675,600 |

Mechanical Option

Baseline option Mechanical pricing includes ammonia plant for refrigeration. Co2 system option ADD + \$266,000 (net building cost Q2 2024 \$, excluding all contingencies, escalation, all soft costs, GST).



PROJECT COST SUMMARY: Option 5 – Addition of 500 seats to existing Arena 1

| DESCRIPTION | \$ |
|--|--------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$2,652,200 |
| C. Allowances | \$1,457,800 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$4,110,000 |
| E. Professional Fees | \$493,200 |
| F. Connection Fees & Permits | \$41,100 |
| G. Owners Internal Costs including FF&E | \$445,000 |
| H. Soft Cost Project Contingency | \$49,000 |
| I. Sub-Total (Items D to H) | \$5,138,300 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$5,138,300 |

PROJECT COST SUMMARY: Option 6 - Addition of walking/running track around Arena 1

| DESCRIPTION | \$ |
|--|---------------------|
| A. Land (Including Legal, Accounting, Taxes) | Excluded |
| B. Construction | \$823,300 |
| C. Allowances | \$452,600 |
| D. Total Escalated Cost Including Allowances – Q2 2027 \$ | \$1,275,900 |
| E. Professional Fees | \$153,100 |
| F. Connection Fees & Permits | \$12,800 |
| G. Owners Internal Costs including FF&E | \$138,000 |
| H. Soft Cost Project Contingency | \$15,000 |
| I. Sub-Total (Items D to H) | \$ 1,594,800 |
| J. GST | Excluded |
| L. Financing Charges | Excluded |
| M. Total Escalated Project Cost – Q2 2027 \$ | \$ 1,594,800 |



AREA ANALYSIS

The following areas were provided in the Project Documents (refer to the estimate detail for areas, surface parking etc):

Gross Floor Areas (GFA)

- Option 1 – New Arena 3 (~2000 seats) connected to existing sports centre GFA = 7,817 m²
- Option 2 – New Arena 3 (~2000 seats) separated from existing sports centre GFA = 8,597 m²
- Option 3 – New Arena 3 (~2000 seats) separated from existing sports centre (far south end of sport centre site) GFA = 7,708 m²
- Option 4 - New Arena 3 (community rink) connected to existing sports centre GFA = 3,693 m²
- Option 5 – Addition of 500 seats to existing Arena 1 GFA = 445 m²
- Option 6 - Addition of walking/running track around Arena 1 GFA = 157 m²

DOCUMENTS AND DATA

This cost estimate has been prepared using information from the following documents:

| Description | Date | Author |
|--|----------------------------|----------------------------|
| 2024-06-24 - CVA3 - ARCH - Class D Costing Package | 24 th June 2024 | HCMA Architecture + Design |
| 2024-06-25 - CVA3 - Arena 1 Alteration Options | 25 th June 2024 | HCMA Architecture + Design |
| 2024-06-24- CVA3 - MECH - Report Draft | 24 th June 2024 | AME Group |
| 2024-06-24- CVA3 - MECH - Equipment List | 24 th June 2024 | AME Group |
| 2024-06-24- CVA3 - ELEC - Report Draft | 24 th June 2024 | Smith + Anderson |
| Email with concept design scope notes | 25 th June 2024 | HCMA Architecture + Design |
| Email with design clarifications | 25 th July 2024 | HCMA Architecture + Design |

PROJECT CALENDAR

We have allowed for a midpoint of construction of Q2 2027 for all options.



CONTRACT CONDITIONS

The costs are based on the work being executed through a construction management (with fixed lump sum option) agreement on standard form documents.

Competitive tenders will be received from at least five qualified general contractors / construction managers and three qualified subcontractors for each major sub trade.

QS DESIGN PRICING CONTINGENCY

At this stage of the design, we have allocated a design contingency of 10% for Options 1, 2, 3 & 4 with Options 5 & 6 carrying 15% (renovation risk).

This contingency is used to help offset any differences between our assumptions and those of the design team. This is not an item that should be used for cost savings as this percentage ultimately gets absorbed into the construction cost as the design progresses.

OWNERS CHANGE ORDER CONTINGENCY

We have included an Owners construction change order allowance of 5% for Options 1, 2, 3 & 4 with Options 5 & 6 carrying 10% (renovation risk).

ESCALATION CONTINGENCY

An escalation allowance to the anticipated mid-point of construction of Q2 2027 (22.5%) has been included. This is based on a compounding rate of construction escalation of 7% per annum (for Vancouver Island).



EXCLUSIONS

Land Costs
Underground parking
GST
Public Art
Project financing costs
Works outside of project area
Afterhours / weekend work / shift premium
Utility charges beyond allowance provided
Construction works beyond the concept scope
Phasing of the works or accelerated schedule
Extraordinary market conditions
Escalation beyond the assumed included mid-point of construction of Q2 2027
Abnormal subsurface conditions (geotechnical or environmental)

METHODOLOGY

The costs were developed through measurement of materials, labour, equipment and items of work in as much detail as the documents would provide. Allowances are included where measurement was not practical. All measurement was carried out in accordance with the Standard Method of Measurement published by the Canadian Institute of Quantity Surveyors.

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3 FEASIBILITY STUDY COMOX VALLEY, BC

Class D Cost Plan - 25th July 2024



| PROJECT COST SUMMARY | | | | | | | |
|---|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6 |
| A. LAND COST | | | | | | | |
| 1 Land | | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 2 Property Tax | | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| 2 Legal Fees | | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| B. CONSTRUCTION (Q2 2024 NET \$) | | | | | | | |
| 1 Building | | \$42,173,400 | \$44,148,200 | \$40,787,800 | \$21,075,100 | \$2,525,900 | \$784,100 |
| 2 Parking | | \$1,449,400 | \$1,018,300 | \$2,311,600 | \$693,500 | Excluded | Excluded |
| 3 On Site Works | | \$3,476,700 | \$3,491,100 | \$2,039,400 | \$2,373,800 | \$126,300 | \$39,200 |
| 4 Off Site Works | | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| | | \$47,099,500 | \$48,657,600 | \$45,138,800 | \$24,142,400 | \$2,652,200 | \$823,300 |
| C. ALLOWANCES | | | | | | | |
| 1 Design Allowance | Option 1-4 (10%); Option 5-6 (15%) | \$4,710,000 | \$4,865,800 | \$4,513,900 | \$2,414,200 | \$397,800 | \$123,500 |
| 2 Post Tender Change Order Allowance | Option 1-4 (5%); Option 5-6 (10%) | \$2,590,500 | \$2,676,200 | \$2,482,600 | \$1,327,800 | \$305,000 | \$94,700 |
| 3 Escalation Allowance (Mid-point of construction Q2 of 2027 @ 7% p.a.) | 22.5% | \$12,242,300 | \$12,647,300 | \$11,732,700 | \$6,275,200 | \$755,000 | \$234,400 |
| | | \$19,542,800 | \$20,189,300 | \$18,729,200 | \$10,017,200 | \$1,457,800 | \$452,600 |
| D. TOTAL ESCALATED CONSTRUCTION COST INCLUDING ALLOWANCES | | \$66,642,300 | \$68,846,900 | \$63,868,000 | \$34,159,600 | \$4,110,000 | \$1,275,900 |
| E. PROFESSIONAL FEES (ALLOWANCE) | | 12.0% | \$7,997,100 | \$8,261,600 | \$7,664,200 | \$4,099,200 | \$493,200 |
| F. CONNECTION FEES & PERMITS | | | | | | | |
| 1 City Planning & Development Fees; Allowance | 2.0% | \$1,332,800 | \$1,376,900 | \$1,277,400 | \$683,200 | Not Required | Not Required |
| 2 City Building Permit Fees; Allowance | 1.0% | \$666,400 | \$688,500 | \$638,700 | \$341,600 | \$41,100 | \$12,800 |
| 3 Utility Connection Fees; Allowance | | \$500,000 | \$500,000 | \$500,000 | \$250,000 | Excluded | Excluded |
| | | \$2,499,200 | \$2,565,400 | \$2,416,100 | \$1,274,800 | \$41,100 | \$12,800 |
| G. OWNERS INTERNAL COSTS | | | | | | | |
| 1 Owner's Project Management; Allowance | 2.5% | \$1,666,000 | \$1,721,000 | \$1,597,000 | \$854,000 | \$103,000 | \$32,000 |
| 2 Owner's Planning and Administrative Cost; Allowance | 1.5% | \$1,000,000 | \$1,033,000 | \$958,000 | \$512,000 | \$62,000 | \$19,000 |
| 3 Owner's FF&E, Sports Equipment, AV & Kitchen; Allowance | 5.0% | \$3,332,000 | \$3,442,000 | \$3,193,000 | \$1,708,000 | \$206,000 | \$64,000 |
| 4 Project Insurance; Allowance | 1.3% | \$866,000 | \$895,000 | \$830,000 | \$444,000 | \$53,000 | \$17,000 |
| 5 Project Commissioning; Allowance | 0.5% | \$333,000 | \$344,000 | \$319,000 | \$171,000 | \$21,000 | \$6,000 |
| 6 Public Art | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded | Excluded |
| | | \$7,197,000 | \$7,435,000 | \$6,897,000 | \$3,689,000 | \$445,000 | \$138,000 |
| H. SOFT COSTS PROJECT CONTINGENCY (ITEMS E to G) | | 5.0% | \$885,000 | \$913,000 | \$849,000 | \$453,000 | \$15,000 |
| I. SUB-TOTAL (ITEMS D to H) | | \$85,220,600 | \$88,021,900 | \$81,694,300 | \$43,675,600 | \$5,138,300 | \$1,594,800 |
| J. GST - EXCLUDED | | Excluded | \$0 | \$0 | \$0 | \$0 | \$0 |
| K. PROJECT COST | | \$85,220,600 | \$88,021,900 | \$81,694,300 | \$43,675,600 | \$5,138,300 | \$1,594,800 |
| L. FINANCING CHARGES | | Excluded | \$0 | \$0 | \$0 | \$0 | \$0 |
| M. TOTAL PROJECT COST | | \$85,220,600 | \$88,021,900 | \$81,694,300 | \$43,675,600 | \$5,138,300 | \$1,594,800 |
| STATISTICS | | | | | | | |
| 1 Gross Floor Area (m ²) | | 7,817 m ² | 8,597 m ² | 7,708 m ² | 3,693 m ² | 445 m ² | 157 m ² |
| 2 Gross Construction Cost (\$/m ²) | | \$8,525 /m ² | \$8,008 /m ² | \$8,286 /m ² | \$9,250 /m ² | \$9,236 /m ² | \$8,127 /m ² |
| 3 Total Project Cost (\$/m ²) | | \$10,902 /m ² | \$10,239 /m ² | \$10,599 /m ² | \$11,827 /m ² | \$11,547 /m ² | \$10,158 /m ² |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 1

| Description | Quantity | Unit | Rate | Amount |
|---|----------------------------|----------------|-------------------------------|---------------------|
| Lower Floor | | | | - |
| 1 Ice Rink | 1,690 | m ² | 5,118.75 | 8,650,700 |
| 2 Change rooms, washrooms, storage, maintenance, etc. | 3,422 | m ² | 5,906.25 | 20,211,200 |
| | | | | - |
| Upper Floor | | | | - |
| 3 Seating area, multi-purpose room, washroom, etc. | 2,705 | m ² | 4,725.00 | 12,781,100 |
| | | | | - |
| Miscellaneous | | | | - |
| 4 Allow for underpinning at junction with the existing building | 68 | m | 2,052.75 | 139,600 |
| 5 Allow for work to exterior walls at junction with the existing building | 544 | m ² | 718.46 | 390,800 |
| | | | | - |
| NET BUILDING COST (Q2 2024\$) | 7,817 m² | | \$5,395 /m² | \$42,173,400 |
| 6 Demolish existing surface parking | 5,623 | m ² | 30.79 | 173,100 |
| 7 New surface parking (Zone 1 to 3; total 232 parking stalls) | 232 | stall | 6,247.50 | 1,449,400 |
| 8 1 new pedestrian bridge (Allowance) | 140 | m ² | 3,123.75 | 437,300 |
| 9 Bus turn around (Allowance) | 1,268 | m ² | 312.38 | 396,100 |
| 10 Relocate underground hydro and telecom service (Allowance) | 270 | m | 1,338.75 | 361,500 |
| 11 Other site works (Allowance - 5% of Net Building Cost) | 1 | sum | 2,108,670.00 | 2,108,700 |
| | | | | - |
| NET CONSTRUCTION COST (Q2 2024\$) - OPTION 2 | 7,817 m² | | \$6,025 /m² | \$47,099,500 |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 2

| Description | Quantity | Unit | Rate | Amount |
|---|----------------------------|----------------|-------------------------------|---------------------|
| Basement | | | | |
| 1 Storage | 889 | m ² | 3,780.00 | 3,360,400 |
| | | | | - |
| Lower Floor | | | | - |
| 2 Ice Rink | 1,690 | m ² | 5,118.75 | 8,650,700 |
| 3 Change rooms, washrooms, storage, maintenance, etc. | 3,134 | m ² | 5,906.25 | 18,510,200 |
| | | | | - |
| Upper Floor | | | | - |
| 4 Seating area, multi-purpose room, washroom, etc. | 2,884 | m ² | 4,725.00 | 13,626,900 |
| | | | | |
| NET BUILDING COST (Q2 2024\$) | 8,597 m² | | \$5,135 /m² | \$44,148,200 |
| | | | | |
| 5 Site fill to make up level | 12,073 | m ³ | 82.50 | 995,900 |
| 6 New surface parking (Zone 1 to 3; total 163 parking stalls) | 163 | Stall | 6,247.50 | 1,018,300 |
| 7 Relocate existing fieldhouse | 1 | sum | 20,000.00 | 20,000 |
| 8 Relocate underground hydro and telecom service (Allowance) | 200 | m | 1,338.75 | 267,800 |
| 9 Other site works (Allowance - 5% of Net Building Cost) | 1 | sum | 2,207,410.00 | 2,207,400 |
| | | | | |
| NET CONSTRUCTION COST (Q2 2024\$) - OPTION 1 | 8,597 m² | | \$5,660 /m² | \$48,657,600 |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 3

| Description | Quantity | Unit | Rate | Amount |
|---|----------------------------|----------------|-------------------------------|---------------------|
| Lower Floor | | | | |
| 1 Ice Rink | 1,690 | m ² | 5,118.75 | 8,650,700 |
| 2 Change rooms, washrooms, storage, maintenance, etc. | 3,134 | m ² | 5,906.25 | 18,510,200 |
| Upper Floor | | | | |
| 3 Seating area, multi-purpose room, washroom, etc. | 2,884 | m ² | 4,725.00 | 13,626,900 |
| NET BUILDING COST (Q2 2024\$) | | | | |
| | 7,708 m² | | \$5,292 /m² | \$40,787,800 |
| 5 Site cut and fill (Assumed not required) | | Excl. | 0.00 | - |
| 7 New surface parking (Zone 1 to 4; total 370 parking stalls) | 370 | stall | 6,247.50 | 2,311,600 |
| 8 Other site works (Allowance - 5% of Net Building Cost) | 1 | sum | 2,039,390.00 | 2,039,400 |
| NET CONSTRUCTION COST (Q2 2024\$) - OPTION 3 | | | | |
| | 7,708 m² | | \$5,856 /m² | \$45,138,800 |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 4

| Description | Quantity | Unit | Rate | Amount |
|---|----------------------------|----------------|-------------------------------|---------------------|
| Lower Floor | | | | - |
| 1 Ice Rink | 1,609 | m ² | 5,118.75 | 8,236,100 |
| 2 Change rooms, washrooms, storage, maintenance, etc. | 2,084 | m ² | 5,906.25 | 12,308,600 |
| | | | | - |
| Upper Floor | | | | - |
| 3 None | | Excl. | | - |
| | | | | - |
| Miscellaneous | | | | - |
| 4 Allow for underpinning at junction with the existing building | 68 | m | 2,052.75 | 139,600 |
| 5 Allow for work to exterior walls at junction with the existing building | 544 | m ² | 718.46 | 390,800 |
| | | | | |
| NET BUILDING COST (Q2 2024\$) - OPTION 4 | 3,693 m² | | \$5,707 /m² | \$21,075,100 |
| 6 Demolish existing surface parking | 4,062 | m ² | 30.79 | 125,100 |
| 7 New surface parking (Zone 1 & 2; total 111 parking stalls) | 111 | stall | 6,247.50 | 693,500 |
| 8 1 new pedestrian bridge (Allowance) | 140 | m ² | 3,123.75 | 437,300 |
| 9 Bus turn around (Allowance) | 1,268 | m ² | 312.38 | 396,100 |
| 10 Relocate underground hydro and telecom service (Allowance) | 270 | m | 1,338.75 | 361,500 |
| 11 Other site works (Allowance - 5% of Net Building Cost) | 1 | sum | 1,053,755.00 | 1,053,800 |
| | | | | |
| NET CONSTRUCTION COST (Q2 2024\$) | 3,693 m² | | \$6,537 /m² | \$24,142,400 |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 5

| Description | Quantity | Unit | Rate | Amount |
|---|--------------------------|----------------|-------------------------------|--------------------|
| 1 Demolish existing exterior walls | 455 | m ² | 123.17 | 56,000 |
| 2 Demolish existing stair (Allowance) | 1 | sum | 17,850.00 | 17,900 |
| 3 New exit stairs | 2 | flight | 44,625.00 | 89,300 |
| 4 New seating extension | 350 | m ² | 5,670.00 | 1,984,500 |
| 5 Allow for work at junction with the existing building | 122 | m | 892.50 | 108,900 |
| 6 Renovate existing for seating extension (Moderate renovation) | 95 | m ² | 2,835.00 | 269,300 |
| | | | | |
| NET BUILDING COST (Q2 2024\$) | 445 m² | | \$5,676 /m² | \$2,525,900 |
| | | | | |
| 7 New surface parking (Excluded) | | Excl. | | - |
| 8 Misc. site works (Allowance - 5% of Net Building Cost) | 1 | sum | 126,295.00 | 126,300 |
| | | | | |
| NET CONSTRUCTION COST (Q2 2024\$) - OPTION 5 | 445 m² | | \$5,960 /m² | \$2,652,200 |

CVRD COMOX VALLEY SPORTS CENTRE ARENA 3
FEASIBILITY STUDY
COMOX VALLEY, BC
Class D Cost Plan - 25th July 2024



BUILDING COST

OPTION 6

| Description | Quantity | Unit | Rate | Amount |
|--|--------------------------|----------------|-------------------------------|------------------|
| 1 Demolish existing exterior walls | 455 | m ² | 123.17 | 56,000 |
| 2 Demolish existing stair (Allowance) | 1 | sum | 17,850.00 | 17,900 |
| 3 New exit stairs | 1 | flight | 44,625.00 | 44,600 |
| 4 New extension for 2.1m wide new track | 69 | m ² | 5,670.00 | 391,200 |
| 5 New 1.2m track in existing building | 88 | m ² | 1,785.00 | 157,100 |
| 6 Tie in new track into existing track | 1 | sum | 7,875.00 | 7,900 |
| 7 Allow for work at junction with the existing building | 110 | m | 892.50 | 98,200 |
| 8 Paint lines for track in existing floor | 84 | m ² | 133.88 | 11,200 |
| | | | | |
| NET BUILDING COST (Q2 2024\$) | 157 m² | | \$4,994 /m² | \$784,100 |
| | | | | |
| 7 New surface parking (Excluded) | | Excl. | | - |
| 8 Misc. site works (Allowance - 5% of Net Building Cost) | 1 | sum | 39,205.00 | 39,200 |
| | | | | |
| NET CONSTRUCTION COST (Q2 2024\$) - OPTION 6 | 157 m² | | \$5,244 /m² | \$823,300 |

Appendix E - Environmental Constraints Assessment

To: CVRD Planning Department
From: Caitlin O'Neill, Technologist
Aaron Tutt, Certified Arborist
Warren Fleenor, R.P.Bio.,
Current Environmental Ltd.

Date: December 20, 2023

Pages: 33

Project: 3001 Vanier Drive, Comox Valley Sports Center
Constraints Assessment

RE: VANIER SPORTS CENTER CONSTRAINTS ASSESSMENT

This document is provided to outline the results of an environmental constraints assessment completed at 3001 Vanier Drive in Courtenay, BC, otherwise known as the Comox Valley Sports Center. The Comox Valley Regional District (CVRD) is seeking to determine the feasibility of expanding the Sports Center Complex on the subject property and has retained Current Environmental to outline environmental constraints within to better inform the decision process.

Of note, this project is considered an institutional project and may be conferred certain exemptions from environmentally specific regulations. However, it is our understanding that the intention is to follow the spirit of City of Courtenay Official Community Plan (OCP) as closely as possible. Site visits for this report were completed on October 26th, November 29th and November 30th, 2023.

The objectives of this constraints assessment are to:

1. Identify any Valuable Ecosystem Components (VECs) that may affect development on the subject property;
2. Map the occurrences of any identified VECs and their associated setbacks;
3. Outline other constraints related to identified VEC's;
4. Suggest candidate offsetting and restoration and enhancement opportunities to be considered as part of the project (Section 4.6);
5. Provide high level Best Management Practices (BMPs) to avoid and/or mitigate potential impacts to identified VECs during construction.

This report is divided into the following categories:

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1 INTRODUCTION

1.1 STUDY AREA AND SITE HISTORY

The subject property is located at 3001 Vanier Drive in Courtenay, BC. There are three main buildings on the subject property: Georges P. Vanier Secondary School and associated outbuildings, the Comox Valley Sports Centre and the School District 71 (SD71) Maintenance/Operations complex. Numerous, smaller secondary buildings are also located throughout the property. The rest of the property consists of a running track, an all-weather turf field, and a large sports field in the southern portion of the property.

There is an intact forest in the northeastern portion of the property behind the school – a 10.35 ha area also referred to as the “Vanier Forest”, which is considered an ecologically critical element of the site. As well, there is a strip of multi-aged riparian vegetation that runs through the center of the property surrounding Towhee Creek - an important coho stream in the Tsolum River watershed. Of significance, the subject property, and the adjacent protected park to the north of the property forms a significant portion of the headwaters of this productive salmon stream.

The study area is interesting from a historical perspective. As taken from the *Vanier Forest Garry Oaks Restoration & Stewardship Pilot Project* by CVN¹, the Coast Salish peoples of Vancouver Island would periodically ignite grass fires in Garry oak (*Quercus garryana*) meadows to reduce unwanted shrubs and conifer trees to promote the regeneration of grasslands and provide improved grazing conditions for the native deer population. This provided excellent hunting conditions for the First Nation Peoples of the Comox Valley. In post-colonial times, the site has been used for agricultural purposes and as a military facility until the 1950's.

Georges P. Vanier Secondary School was constructed in 1968, and significant alteration of aquatic habitats has occurred since this time. The Comox Valley Sports Center, SD71 Operations Yard, and various playing fields were constructed between the 70's to 90's and resulted in conversion of aquatic habitats (riparian, natural channels, and wetlands) to a ditch-dominated system with seriously impaired hydrological function.

1.1.1 Vanier Forest

The Vanier Forest is an approximately 60-year-old intact forest, 10.35 Ha in size that is located on a southwest-facing hillside to the northeast of the high school and SD71 Maintenance buildings and yard. This area, in addition to the Towhee Creek channel and riparian corridor, constitutes the key to ecological function and biodiversity of the property as it forms the headwaters of Towhee Creek and supports a unique population of wetland-adapted Garry oak trees.

Detailed environmental inventories of the Vanier Forest were previously conducted by Current Environmental Ltd. on behalf of SD71 in 2013 and 2021. The 2013 inventory work resulted in the dedication of a 5.4 Ha portion of the Vanier Forest as a municipal park held by the City of Courtenay and will not be substantially considered in this report. The remaining 4.93 Ha of forested area behind Vanier School (referred to as Area 3 for the purposes of this report) remains under the jurisdiction of SD71 and is included in this report.

Since the 2014 subdivision of the property, Comox Valley Nature (CVN), Tsolum River Restoration Society (TRRS), the Comox Valley Land Trust (CVLT), and SD71 have undertaken extensive volunteer-driven projects within the Vanier Forest – the area of focus including both the municipal park and SD71-held portions of the property. These projects are aimed at restoring the health and function of the unique Garry oak stands which are being out-competed by conifer forest species, restoring or enhancing hydrologic function of the headwaters system, management of invasive vegetation, and redressing several

¹ Comox Valley Naturalists (2021). <<https://comoxvalleynaturalist.bc.ca/vanier-forest-garry-oaks-project/>>

boundary issues along the municipal park and SD71-held property. Specifically, there are three main projects currently being undertaken by the CVLT, CVN, and TRRS: the *Vanier Forest Land Use Conservation & Development Plan*², the *Vanier Forest Garry Oaks Restoration & Stewardship Pilot Project*³, and ongoing management and assessment of salmonid utilization of lower Towhee Creek⁴. These groups have provided significant time and effort to protect and enhance the Vanier Forest and lower reaches of Towhee Creek.

Vanier Forest Land Use Conservation & Development Plan

This CVN and CVLT-led plan is focused on addressing drainage issues and providing input on general land use for the forest, and boundary adjustments. These projects have been supported and implemented in partnership with SD71 and CEL; this initiative has been ongoing since 2014. The TRRS has also provided important input on this initiative.

Vanier Forest Garry Oaks Restoration & Stewardship Pilot Project

This three-year plan is the culmination of a significant effort on behalf of CVN to prescribe restoration works for a rare example of a wetland-type Garry oak ecosystem within the municipally held park portion of the Vanier Forest. The stand also represents one of only eight viable Garry oak stands remaining in the Comox Valley. This lot is not being considered as a site for development.

The Garry oak trees within this area are a unique genotype of these trees found only in the Comox Valley and are of additional interest as they are adapted to survival in wet meadow conditions supported by the continued prescribed First Nations burning practices. Natural forest successional processes are seriously threatening the long-term viability of the Garry oak groves in the park because of maturation of conifer species that are reducing solar exposure and overall habitat suitability for these locally rare trees.

Recent Assessment Work (2020-Present).

During late 2020 and into 2021, SD71 staff, CVLT, CVN, TRRS members, and Current Environmental staff have been working to address several issues resulting from SD71 operations and the drainage infrastructure design. These include the following:

1. Altered hydrological function resulting from two constructed ditches that intercept shallow groundwater flow and reduce the functional quality of wetlands along the base of the Vanier Forest slope.
2. Chronic sediment release to Towhee Creek related to vehicle traffic and an assortment of drainage network issues and excess materials storage practices.
3. Invasive species removal and riparian vegetation enhancement.
4. Poorly functioning culvert crossings and altered channel morphologies.

In June of 2021, Current Environmental submitted the Comox Valley School District Environmental Inventory to the SD71. This report included inventory and assessments on Valuable Ecosystem Components (VECs) on or near Georges P. Vanier Secondary and has been referenced throughout this report⁵. Completed works include several drainage improvements aimed at restoring natural hydrologic processes, invasive species removal, and streambank stabilizations to mitigate erosion and impacts to Garry oak trees.

² Henderson et al. (2020). *Vanier Forest Land Use Conservation & Development Plan*. Comox Valley Land Trust.

³ Comox Valley Nature (2021). *Vanier Forest Garry Oak Restoration & Stewardship Pilot Project*. Comox Valley Nature.

⁴ Tsolum River Restoration Society.

⁵ O'Neill et al. (2021). Comox Valley School District Environmental Inventory.

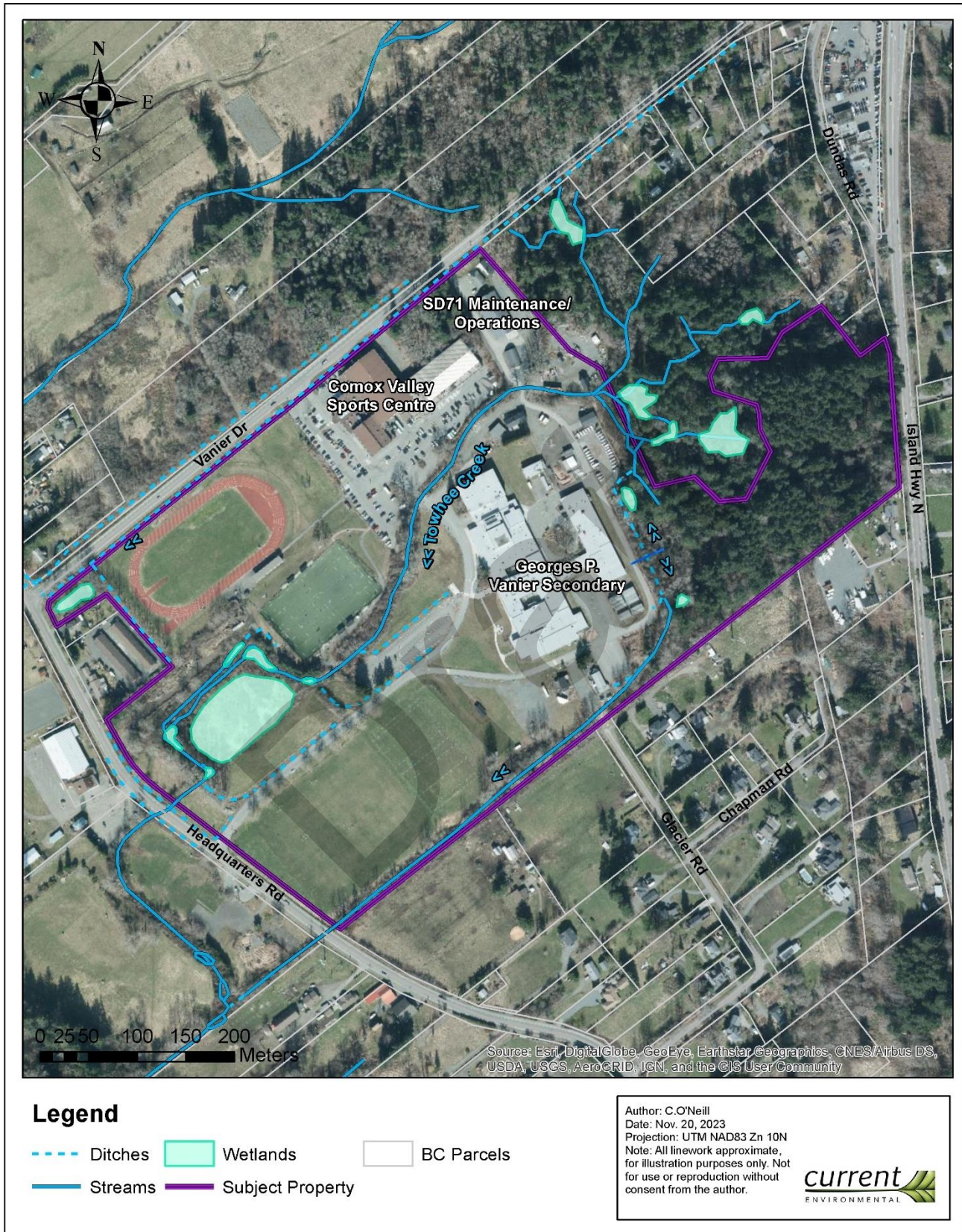


Figure 1. Subject property at 3001 Vanier Drive ("CVRD Sports Center").

1.2 PROPOSED WORK

The CVRD is assessing the feasibility of expanding the Sports Center Complex on the subject property. There will be associated construction activities, including considerable earthworks and expansion of impervious surfaces on the site. For the purposes of this report, 5 proposed locations for potential build sites have been discussed (Figure 3).

2 METHODS

2.1 BACKGROUND REVIEW

Background information on VECs located within or in proximity to the subject property was obtained from the following sources:

- 1) Existing Reports
- 2) City of Courtenay Interactive Map⁶;
- 3) BC Conservation Data Center (CDC);
- 4) Sensitive Ecosystem Inventory (SEI);
- 5) Wildlife Tree Stewardship Atlas (WiTS);
- 6) Community Mapping Network Great Blue Heron Atlas;
- 7) Species at Risk Act (SARA) database;
- 8) Aerial photographs.

2.2 FIELD ASSESSMENT

A ground-level assessment of aquatic/terrestrial habitats and species was conducted on October 26th and again on November 29th, 2023. The entire property was walked to ensure that all VECs on the property were mapped, however the constraints assessment focused on areas likely to be considered for development (Figure 1). The site assessment involved confirming previous report findings for the subject property and noting any other VECs that may be impacted by the proposed development. The following sections provide additional detail on specific inventory methods.

2.2.1 Watercourses and Wetlands

Criteria for determining the riparian setbacks were based on the BC Riparian Areas Protection Regulation (RAPR) Assessment Methods (updated 2019). Under the RAPR, the High Water Mark (HWM) is defined as the "visible high water mark of a stream where the presence and action of the water are so common and usual, and so long continued in all ordinary years, as to mark on the soil of the bed of the stream a character distinct from that of its banks, in vegetation, as well as in the nature of the soil itself, and includes the active floodplain." Wetland delineation was conducted on November 30th of Area 4 (Figure 3) following the BC *Riparian Areas Protection Regulation Assessment Methods*⁷ and US Army Corps of Engineers Wetland Delineation Manual (1987)⁸.

⁶ <<https://gis.courtenay.ca/map/>>

⁷ <https://www2.gov.bc.ca/assets/gov/environment/plants-animals-and-ecosystems/fish-fish-habitat/riparian-areas-regulations/rar_assessment_methods.pdf>

⁸ [https://www.mvp.usace.army.mil/Portals/57/docs/regulatory/Website%20Organization/Corps%20of%20Engineers%20Wetlands%20Delineation%20Manual%20\(1987\).pdf](https://www.mvp.usace.army.mil/Portals/57/docs/regulatory/Website%20Organization/Corps%20of%20Engineers%20Wetlands%20Delineation%20Manual%20(1987).pdf)

2.2.2 Terrestrial Habitats and Species

Survey methods for terrestrial elements and VECs were directed in part by those outlined in *Develop With Care: Environmental Best Management Practices for Urban and Rural Land Development in British Columbia*⁹, *Environmental Best Management Practices for Urban and Rural Land Development in British Columbia*¹⁰, and the *Field Manual for Describing Terrestrial Ecosystems*¹¹. In addition to field verification, raptor nest locations were also examined on the BC Wildlife Tree Inventory Stewardship Atlas¹².

2.2.3 Species and Ecosystems at Risk

An office-based assessment of Species at Risk occurrences on the subject property was completed using the CDC BC Species and Ecosystems Explorer¹³ and the Federal Species at Risk Public Registry¹⁴. The on-site assessment of Species at Risk was completed concurrent with the other inventory efforts mentioned above and was based primarily on methods outlined in *Environmental Best Management Practices for Urban and Rural Land Development*¹⁵.

3 RESULTS

The following sections describe the findings of the background review and the site visit conducted on October 26, 2023. Discussion on how these findings influence the proposed development are provided in the Discussion/Recommendations section of the report.

3.1 WATERCOURSES AND WETLANDS

Sensitive aquatic habitat on the subject property includes the Towhee Creek mainstem and 4 small tributaries, as well as several wetlands, most of which are seasonally connected to the Towhee Creek system.

There are two levels of jurisdiction pertaining to riparian setbacks on the subject property, BC Riparian Areas Protection Regulation (RAPR) and the City of Courtenay OCP. The City of Courtenay OCP and Zoning Bylaw 2500 have been modernized and the revised OCP was adopted by City, Mayor, and Council in summer 2022. According to the City of Courtenay OCP, wherever possible works on the subject property should leave riparian areas undisturbed as much as possible, including a 30 m setback from watercourses and wetlands regardless of the calculated Streamside Protection and Enhancement Area (SPEA)¹⁶. For the purposes of this report, we will focus on the BC RAPR setbacks outlined below, as a minimum.

⁹ BC Ministry of Environment and Climate Change Strategy. (2014). <<https://www2.gov.bc.ca/gov/content/environment/natural-resource-stewardship/laws-policies-standards-guidance/best-management-practices/develop-with-care>>

¹⁰ BC Ministry of Environment, Draft 2004. <https://www.env.gov.bc.ca/wld/documents/bmp/urban_ebmp/EBMP%20PDF%201.pdf>

¹¹ BC Ministry of Environment Lands and Parks and BC Ministry of Forests - Research Branch, 2010. <https://www2.gov.bc.ca/assets/gov/environment/plants-animals-and-ecosystems/conservation-data-centre/field_manual_describing_terrestrial_ecosystems_2nd.pdf>

¹² <http://www.cmnbc.ca/atlas_gallery/wildlife-tree-stewardship>

¹³ BC CDC. 2020. <<https://www2.gov.bc.ca/gov/content/environment/plants-animals-and-ecosystems/conservation-data-centre/explore-cdc-data/species-and-ecosystems-explorer>>

¹⁴ Government of Canada. 2020. Species at Risk Registry. <<https://www.canada.ca/en/environment-climate-change/services/species-risk-public-registry.html>>

¹⁵ BC Ministry of Water, Land and Air Protection. (Draft 2004). Section 6. Special Wildlife and Species at Risk. Accessed from <<http://www.for.gov.bc.ca/hfd/library/documents/bib96812.pdf>>.

¹⁶ <<https://courtenay-ca.cld.bz/OCP-May-2022>>

3.1.1 Headwaters Function

From a functional perspective, the Vanier property is critical to the health of Towhee Creek as it forms the vast majority of the headwaters for this Tsolum River tributary. Headwater areas are critical zones within temperate watersheds. Properly functioning headwaters feature small tributary channels that – by nature of their smaller size - collect and convey water, small debris (leaves, twigs) and food and nutrients (insects, detritus, nitrogen, phosphorus, etc.) from overhanging riparian vegetation to downstream habitats. As well, delicate hydrological processes such as the presence of springs and small areas of infiltration and shallow groundwater flow interact to mitigate downstream flooding and sustain flows through periods of drought.

3.1.2 Wetlands

There are several wetlands and/or wetland complexes located in the Vanier Forest. Wetlands 1 and 2 and the Wetland 3 complex are all located within the municipal park area, off of the subject property. The wetland 4 complex, which is made up of two smaller wetlands, is located on the SD71-held portion of the property. These wetlands are all seasonally wetted depressions that are fed primarily from groundwater seepage sources with additional surface flow connections to headwater tributaries and downstream watercourses under winter flow conditions. They are typically wetted between the onset of fall rains (mid to late October) through to early May. Further to this, there are two areas of moist soils with shallow groundwater that have increased in size and moisture content since the original inventory completed in 2013. A brief assessment of soils and moisture conditions completed in early 2021 precipitated by the consideration of a disc golf course¹⁷ resulted in designation of two areas as of higher sensitivity to disturbance. These areas are transitioning to wetlands as a result of natural biophysical changes, upslope changes to hydrologic processes related to human development, and land use, and climate-related changes such as increased volumes of precipitation over shorter periods of time (Figure 2).

¹⁷ The disc golf course was not approved due to the sensitivity of soils in the area.

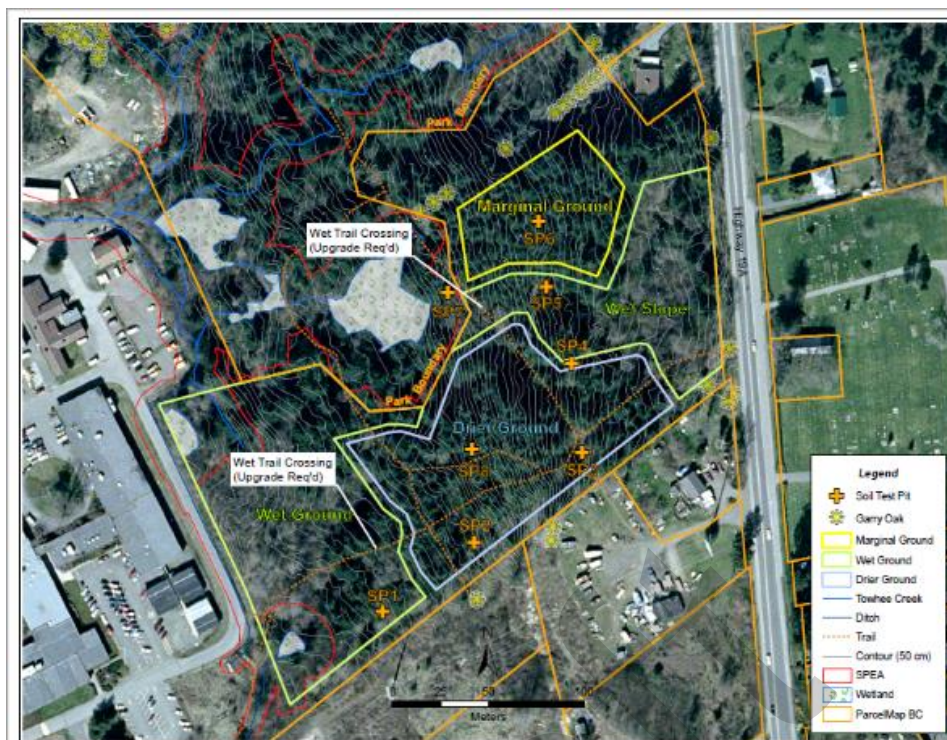


Figure 2. Soil vegetation community inventory work completed in Area 3 (SD71-held) portion of the Vanier Forest.

The generalized composition of wetland vegetation within Vanier Forest is characterized by the presence of slough sedge (*Carex obnupta*), a facultative hydrophyte that indicates the presence of wet to very wet, nitrogen rich soils (Klinka et al. 1989). Additionally, other common understory species within these wetlands include salmonberry, red-osier dogwood, snowberry, sword fern, and skunk cabbage; with canopy species comprised of Pacific crabapple, red alder, black cottonwood, Sitka spruce, grand fir, and Garry oak. Invasive species such as English holly and Himalayan blackberry were noted throughout the wetland areas as well. Average water depths within all wetlands on the property were shallow, usually less than 0.1 m deep.

The shallow depths and shortened hydroperiod of all these wetlands preclude the potential for aquatic breeding of amphibian species such as red legged frogs, Pacific chorus frogs, rough skinned newts and northwestern salamanders. However, these wetlands play an important role in the landscape by providing hydration opportunities for various wildlife, releasing food and nutrients to downstream habitats, maintaining hydrologic response processes, and filtering overland runoff. Not surprisingly, the frequency of wildlife trees (“snags”) and coarse woody debris was highest within wetlands and in their riparian zones on the site.

Construction of the 2nd arena at the CVRD Sports Center in 1998 resulted in a significant loss of wetland habitat in this area¹⁸. Also, the storm drainage channels created during the expansion of the SD71 fleet compound in 2016 has impaired wetland function in the lower elevation areas of Vanier Forest by reducing local water table elevations.

As per the BC Riparian Areas Protection Regulation, the mandated setback or SPEA widths around all wetlands within the Vanier Forest (Wetlands 1 and 2 and Wetland Complexes 3 and 4) is 15 m on all sides except the southern side which receives a 30 m SPEA.

¹⁸ Personal communication (2020). Wayne White, President, Caroline Heim and Derek Tripp, biologists, Tsolum River Restoration Society.

There is also a wetland in the western-most corner of the subject property, at the intersection of Vanier Drive and Headquarters Road. This wetland is a somewhat unique Pacific crab apple - trembling aspen – black hawthorn forest. This wetland area has no vegetation in the herb layer and very few shrubs (snowberry and a couple of Himalayan blackberry plants near the edges). A small (3X4 m) patch of slough sedge was also observed near Vanier Drive. The somewhat simplified plant community and dominant presence of trembling aspen indicates historical clearing – likely for agricultural land use. This area is seasonally saturated during winter months and is surrounded on three sides by deep roadside ditches. The black hawthorn and Pacific crab apple on this site provide good cover and food habitat for bird species. The ditches – particularly the one located on the northeast side of the wetland - provide wetted habitat for amphibians, though they are not likely wetted long enough to support breeding by these species. This wetland most resembles the trembling aspen/Pacific crab apple/slough sedge ecological community; it is red-listed by the BC Conservation Data Centre¹⁹. This community is characterized as occurring on sites with seasonally fluctuating water tables with organic materials or organic veneers over mineral soils and is highly sensitive to changes in hydrology patterns and invasive plant infestations. This isolated wetland receives a 10 m SPEA.

Finally, there is a stormwater management pond and several ponds/wetlands that are connected to Towhee Creek in the southern half of the property, southwest of the artificial turf field. In addition to these connected wetlands, there is also an isolated wetland located adjacent to Towhee Creek that used to be part of a school playing field. On November 30th, 2023, CEL staff conducted a wetland assessment in this area and concluded the area is a historic wetland with imported material on top. There were two of the three wetland indicators present, which included vegetation and hydrology, with the soil indicator absent. While there was no soil indicator for wetland, the other indicators combined with site history suggest this area should remain protected as wetland. It currently acts as hydrological buffering for the surrounding streams and ponds of Towhee Creek which support large numbers of coho fry year-round. This wetland is not hydrologically connected to Towhee Creek.

3.1.3 Towhee Creek and Tributaries

All watercourses on the subject property are relatively small (<3 m bankfull width) and seasonally wetted: channels on the property have been observed to dry in April-May, subject to seasonal climate patterns. Substrates varied between deep mucky fines in lower gradient channels, with higher gradient reaches containing small gravels and cobbles. Average depth within all watercourses was generally shallow, with poor riffle-pool development related to historical disturbance and the small size of the streams. As a result of the relatively narrow bankfull channel width (2-3) of the Towhee Creek mainstem, the mandated SPEA width for Towhee Creek, the habitat ponds and all tributaries on the Vanier site is 10 m.

Overall, Towhee Creek is a third order, seasonally wetted stream that is known to support coho salmon, and three-spined stickleback with very few cutthroat trout. Towhee Creek crosses Headquarters Road and eventually flows into Tsolum River approximately 800 m downstream of the subject property. There are a series of 9 in-line ponds in the lower section of Towhee Creek that were excavated in 2005 to support juvenile coho salmon rearing²⁰. Fish presence within the system is generally confined to the lower or southwestern one-quarter of the property near Headquarters Road and in the tributary that runs along the southeast boundary of the Vanier property. Poor habitat resulting from historic developments and extensive culvert crossings upstream of Pond 6 limit direct utilization of these reaches in most years.

¹⁹ BC MoE (2021). BC Conservation Data Centre: Conservation Status Report. Trembling aspen/Pacific crab apple/slough sedge. Accessed from <<https://a100.gov.bc.ca/pub/eswp/esr.do?id=20109>>

²⁰ Tripp et al. (2020). *Juvenile Coho Salmon Population Size and Rescue in Pond 1 on Towhee Creek, a Small Tributary of the Tsolum River, BC*. Tsolum River Restoration Society.

Mark recapture work completed by the TRRS indicates that Towhee Creek may provide winter rearing habitat for ~8,000 to 17,500 juvenile coho salmonids²¹. Furthermore, the rigorous health and large size of the fish captured in the system indicate that Towhee Creek provides very high-quality conditions (food sources and habitat conditions) for coho rearing and development. Unfortunately, flow volumes within Towhee Creek are insufficient to sustain wetted habitat connectivity down to the perennially wetted habitats of the Tsolum River mainstem during the typical outmigration period of coho smolts (April through mid-June). As such the large, healthy fish produced within the Towhee Creek system become stranded and unlikely to survive summer months without manual relocation of these fish. This issue underscores the importance of maintaining proper ecological function (wetland and forest preservation, lower drainage density, infiltration capacity, protection of springs, etc.) in headwater systems. TRRS continues to seek solutions to this issue; the work to remediate impacts related to numerous man-made drainage channels in the headwaters area is expected to help with this issue but will not likely be effective enough to rectify the problem over the near future.

3.2 TERRESTRIAL HABITAT AND SPECIES

The Project area is located in the higher elevation Coastal Western hemlock (CWHvh1) biogeoclimatic zone characterized by long, mild, and wet winters, and relatively sunny and dry summers²². The undeveloped areas of the subject property consists of intact forests, riparian corridors, and tree stands, which are discussed in detail below.

3.2.1 Vanier Forest

The Vanier Forest site provides valuable nesting, foraging, rearing, and hydration habitat for amphibians, small mammals, ungulates, bears, and bird species. Incidental observations of non-avian wildlife use of the property were relatively few and included black bear (*Ursus americanus vancouveri*), Pacific chorus frogs (*Pseudacris regilla*), and black-tailed deer (*Odocoileus hemionus columbianus*). This may be a reflection of the poor landscape connectivity of the Vanier Forest to larger forested habitats resulting from habitat fragmentation and the presence of several very busy roads.

Within the Vanier Forest, seven vegetation communities were identified in a 2012 CEL study. As our focus is on the SD71-held portion of the property we will describe the vegetation communities within (Area 3, Figure 3). Notable vegetation communities within this area are:

1. Douglas-fir / Sword Fern Evergreen Forest
2. Pacific Crab Apple – Cascara Deciduous Forest
3. Red Alder / Trailing Blackberry Deciduous Forest
4. Isolated Garry oak trees

None of these communities are listed as rare by the BC CDC. The Vanier forest is approximately 60 years old and has been growing since the termination of both agricultural and military land uses in the later 1950's.

This area is heavily infested with invasive species that are preventing the establishment of functional plant community and limiting habitat for wildlife; the overall result is an astonishing decrease in biodiversity in the area. Notably, thickets of English holly (*Ilex aquifolium*) – a species identified as particularly prevalent in the 2013 Current Environmental report - have increased dramatically throughout the forested area and are occluding native shrub and herb species. English ivy is also noted

²¹ Tripp et al. (2020). *Juvenile Coho Salmon Population Size and Rescue in Pond 1 on Towhee Creek, a Small Tributary of the Tsolum River, BC*. Tsolum River Restoration Society. Also referenced: Personal communication (2023). Derek Tripp, biologist, Tsolum River Restoration Society.

²² Ministry of Forests (2022). Coastal Western Hemlock Zone. Accessed from <https://www2.gov.bc.ca/gov/content/industry/forestry/managing-our-forest-resources/silviculture/tree-species-selection/tool-introduction/ecologically-suitable-species/cwh-zone>

throughout the area; this species threatens the long-term health of several large Douglas fir (*Pseudotsuga menziesii*) trees in the forest. SD71, working with CEL staff, has undertaken works to reduce the extent of Holly infestation in 2022 and 2023 and have made notable progress on this front.

3.2.2 Garry Oak – Black Cottonwood Forest

Located north of Arena #2, this mixed forest (approximately 4500 m²) is comprised of Garry oak (*Quercus garryana*), grand fir (*Abies grandis*), bitter cherry (*Prunus emarginata*), Sitka spruce (*Picea sitchensis*), black cottonwood (*Populus balsamifera*), red alder (*Alnus rubra*), big leaf maple (*Acer macrophyllum*), and Douglas fir (*Pseudotsuga menziesii*) approximately 60 years old (Area 2, Figure 3). This area has shrub species comprised of salmonberry (*Rubus spectabilis*), thimbleberry (*Rubus parviflorus*), Himalayan blackberry (*Rubus armeniacus*), and common snowberry (*Symphoricarpos albus*).

Garry oak is listed as a protected species under the City of Courtenay Tree Protection and Management Bylaw No. 2850²³.

This site contains a remnant of the most northern woodland Garry oak ecosystem in Canada. Three reports are available that provide detailed information on the Garry oaks on the Vanier property. These are:

1. *SD 71 - Vanier Oak Property Ecological Assessment and Protection Plan*. 2013. Current Environmental and Raincoast Applied Ecology, for SD71.
2. *Vanier Forest Land Use Conservation & Development Plan*. August 2020. Comox Valley Land Trust.
3. *Vanier Forest Garry Oaks Restoration & Stewardship Pilot Project*. March 2021. Comox Valley Nature.

Of particular interest, these Garry oak trees are adapted to growing within wetland habitat conditions and are a unique strain from a genetic perspective. Garry oak woodlands and more open grasslands were a unique and prominent ecosystem type in the Comox Valley prior to settlement. Extensive open grasslands reported in the Tsolum River Valley attracted early settlers to the area. First Nations burning practices for the management of food source plants (camas) and hunting opportunities (ungulate grazing) led to the development of oak and grassland vegetation in an area that would otherwise be dominated by dense conifer forests. The rapid establishment and growth of Douglas fir to the east of the Garry oaks at the Vanier site suggest that First Nations land management rather than soil conditions or other environmental factors favoured the establishment of oaks historically in this area.

"The Vanier Park Garry oak population is one of five genetically distinct genotypes unique to the Comox Valley region. In addition, the Vanier group represents a now rare example of what is now considered by many researchers to be the "normal" optimal ecological condition of Garry oaks in pre-contact North-America. The optimal or best situation for Garry oaks is in "wet meadows". That was the situation in the Willamette, Puget Sound, Saanich, Victoria, Yellow Point, and the Tsolum River, prior to colonization (circa 1835).

Wet meadows are also prime agricultural land and Garry oaks, over time, were extirpated from their prime habitat. The 2% that remain on Vancouver Island are in marginal or relict habitat - in rocky water-receiving areas.

*The Vanier site is exceptional in this respect. It is a water receiving area on an unstable hillside, and therefore not prime agricultural or suitable for development. That unusual "handicap" has enabled the Vanier site to retain an original population of Garry oaks in wet conditions, a site condition which was once prevalent but which is now rare."*²⁴

²³ City of Courtenay (2016)

<https://www.courtenay.ca/assets/City~Hall/Bylaws/Land~Use/2850_Tree_Protection_Bylaw.pdf>

²⁴ Maingon, Loys, MA, PhD, MSc (RPBio), Vanier Garry Oaks Notation, Feb 1, 2021.

3.2.3 Young Trembling Aspen Forest

A stand of trembling aspen (*Populus tremuloides*) was identified during the October 26th, 2023 site visit to the east of Arena #2 of the Sports Center (Photo 4), between the parking lot to the west and SD71 operations yard to the east within the SPEA for Towhee Creek (Area 1, Figure 3).

Trembling aspen is listed as a protected species under the City of Courtenay Tree Protection and Management Bylaw No. 2850.

3.2.4 Riparian Community – Towhee Creek

The riparian habitat of all Towhee Creek and tributaries was highly variable in functional condition: the intact forested areas in the Vanier Oaks forest (comprised of red alder, black cottonwood, Sitka spruce, grand fir, and Garry oak) are of moderate to good function. There are sections reduced or pinched riparian buffer areas - particularly in the reach between the SD71 Operations and Maintenance Facility to below the all-weather turf field - resulting from the proximity of buildings, extensive parking lots, and SD71 Maintenance Facility infrastructure. The width of functional riparian habitat in this area ranges between 5 to 20 m in this area. The narrow riparian area on either side of Towhee Creek through this section shows evidence of disturbance resulting in low functioning ecosystem processes. Habitat value for wildlife is limited to a small amount of riparian cover and food provided by a thicket of invasive Himalayan blackberry. There is a strip of relatively intact riparian forest that continues throughout the southwestern half (developed portion) of the property, which consists mainly of black cottonwood, young conifers, red alder, and isolated Garry oak.

3.3 WILDLIFE HABITAT FEATURES

3.3.1 Amphibian Habitat

None of the waterbodies observed on the property are deep enough or remain wetted long enough to provide meaningful breeding habitat for amphibians. However, these wetted areas provide critical hydration and rearing/foraging habitat for native amphibian species that likely include Red-legged Frogs, Pacific Chorus Frogs, Northwestern and Long-toed Salamanders and Rough-skinned Newts. Pacific Chorus frogs were observed to utilize the abovementioned ditch for breeding purposes.

3.3.2 Wildlife Trees and Riparian Areas

The ditches, streams, and wetlands on the property and their respective riparian habitats on the site function to increase the frequency of dead/decaying wildlife trees and coarse woody debris that provide critical nest and food sources for a wide variety of wildlife – particularly birds and bats. Coarse woody debris also provides valuable moist, cool microhabitats important for a broad array of wildlife – particularly amphibians – during periods of drought and high temperatures. The more structurally complex edge habitats of these areas also provide excellent habitat for wildlife such as birds, ungulates, and small mammals.

3.3.3 Raptor Nests

There are no known bald eagle or great blue heron nests within 200 m of the subject property. These results were confirmed during the site visit, with no raptor/heron nests observed on the subject property. Discussion/Recommendations

3.4 SPECIES AND ECOSYSTEMS AT RISK

There are several occurrences of species and/or ecosystems at risk on the subject property, which are outlined in the list below:

- 1) A single Band-tailed Pigeon (Blue listed/S3S4B) was observed feeding or roosting in the Garry oak community on May 20, 2012.
- 2) Western Screech-Owl, *kennicottii* subspecies (Blue listed/S3) has been recorded from forests in the Tsolum River Valley (1989 record in BC CDC database) but has declined because of habitat loss and predation from Barred Owls in the past two decades.
- 3) Cutthroat trout has been observed in Towhee Creek and it is provincially blue-listed (not listed federally).
- 4) Northern Red-legged Frog (Blue listed/S3S4) may occur on the site based on the presence of seasonal wetlands but would require more specialized surveys to detect presence or absence.

In general, the disturbance history of the site (as described most of the forest has developed since 1950 on previously cleared land) reduces the potential for rare plant species which often require habitat features or conditions associated with less disturbed communities. The Garry oak – Grand Fir / Snowberry Mixed Forest community has the highest potential for rare species because it contains elements of remnant natural vegetation. However, the closed canopy and dense understory reduces the potential for a suite of rare plants associated with Garry oak ecosystems (e.g., white-topped aster, yellow montane violet) to occur in the study area. It seems likely that, despite the presence of the unique Garry oak grove in the northwestern portion of the study area, all areas of the site were grazed during the historical early agricultural and military land uses – this greatly reduces the possibility of rare plants occurring on the site.

3.4.1 Rare Ecological Communities

The plant community in the wetland in the western-most corner of the subject property most resembles an “at-risk” plant community according to the BC Conservation Data Centre: the red-listed trembling aspen/Pacific crab apple/slough sedge ecological community (S1)²⁵. None of the other plant communities identified in the study area are recognized as “at risk” by the BC Conservation Data Centre. The listing of ecological communities is based on several factors that include the range or extent of communities with good ecological integrity, potential recruitment for adjacent areas, trends in population sizes, and resilience. The BC CDC designation of forested communities as “rare” is generally based on late seral stage, or climax community conditions, with very low disturbance history.

The Garry oak – Grand Fir / Snowberry Mixed Forest community is not currently recognized by the BC CDC because of lack of sufficient information to designate, rather than lack of ecological value, rarity, or sensitivity. Indeed, many ecologists familiar with the site consider the Garry oak community in the study area to be very unique within BC and the local region. A similar plant community is found in south Puget Sound (Garry oak with snowberry on moist or riparian sites) and is recognized by the US as a regionally rare, native plant community.

There is a Douglas-fir / Sword Fern Evergreen Forest community located in the intact forest in the northeastern section of the subject property behind Georges P. Vanier Secondary School. This community is similar to a forested ecological community that is blue-listed in the CWHxm1 (associated with the 04 site series). However, because of the disturbed nature of this Douglas-fir community which lacks large trees, snags, downed logs, and many plant species associated with older forests, it is not considered representative of the CDC listed community at this time. As well, the Douglas-fir forest in the study area lacks a well-developed bryophyte and understory community including characteristic species such as step moss, vanilla-leaf,

²⁵ BC CDC BC Species and Ecosystems Explorer: <<https://a100.gov.bc.ca/pub/eswp/reports.do?elcode=CEBC001060>>

baldhip rose, and dull Oregon-grape. Most features associated with older forests begin to develop between 90 to 120 years after establishment of tree cover.

In general, the main environmental constraints on development within the study area are wetlands and watercourses, their associated riparian setbacks, and protected tree species, including trembling aspen and Garry oak. This discussion section has been divided into 5 main areas of consideration as potential locations for larger development structures (Figure 3). Environmental constraints and recommendations for the protection and enhancement of existing natural features are described under the headings below.

3.5 AQUATIC SPEA/SETBACKS AREAS

As mentioned, there are two codified regulations governing the prescription and implementation of setbacks from aquatic habitats within the study area: BC *Riparian Areas Protection Regulation* (RAPR) and the City of Courtenay OCP and Zoning Bylaw 2500.

3.5.1 RAPR

As per the BC *Riparian Areas Protection Regulation*, the mandated SPEA width for Towhee Creek, the habitat ponds and all tributaries on the Vanier site is 10 m (Figure 3). Ditches, such as the one adjacent to Vanier Drive, receive a 5 m SPEA. The SPEA widths around all wetlands within the Vanier Forest (Wetlands 1 and 2 and Wetland Complexes 3 and 4) is 15 m on all sides except the southern side which receives a 30 m SPEA.

Under the RAPR, the high-water mark (HWM) is defined as the "visible high-water mark of a stream where the presence and action of the water are so common and usual, and so long continued in all ordinary years, as to mark on the soil of the bed of the stream a character distinct from that of its banks, in vegetation, as well as in the nature of the soil itself, and includes the active floodplain." No development, vegetation clearing, or machinery disturbance shall occur within the SPEAs on the subject property, both during construction and long term. These prescribed SPEAs help preserve aquatic habitat by providing shade, nutrients, leaf and insect drop, bank stabilization, and by helping to filter runoff water from developed areas.

3.5.2 City of Courtenay Bylaw 2500

Under the City of Courtenay OCP and Zoning Bylaw 2500, no development or clearing is permitted to occur within 30 m of a freshwater aquatic ecosystem, with the exception of invasive species removal, and these areas should be left to naturalize or planted with native riparian vegetation. These prescribed SPEAs help preserve aquatic habitat by providing shade, nutrients, leaf and insect drop, bank stabilization, and by helping to filter runoff water from developed areas.

3.6 AREA – SPECIFIC DISCUSSIONS

3.6.1 AREA 1

Area 1 is a highly developed area to the east of the Sports Center and west of Towhee Creek with low ecological function. Towhee Creek runs parallel to the Sports Center from northeast to southwest (Figure 3). In addition to the 10 m RAPR setback, the City of Courtenay 30 m setback from the stream boundary also applies. As mentioned, Towhee Creek provides high-quality conditions for coho rearing and as such maximizing setback areas for this valuable stream is recommended. Furthermore, implementing adequate setbacks reserves the potential for future restoration work in the Towhee Creek riparian area, which would provide considerable ecological benefit. In addition, there are several protected tree species in this area including Garry oak and trembling aspen, which are considered Protected Tree Species in the City of Courtenay Tree Protection and Management Bylaw. As such, it is recommended these trees be protected from activities that may threaten their long-term health. Despite environmental constraints to the southeast of the 2nd Arena, there remains development potential within Area 1 in particular to the southwest, adjacent to the existing pool and lobby (refer to Figure 3). As such, this area offers potential for development with implementation of setbacks for riparian areas and protected trees.

3.6.2 AREA 2

Area 2 is a mixed forest comprised of a unique and ecologically significant Garry oak (*Quercus garryana*), black cottonwood (*Populus balsamifera*), red alder (*Alnus rubra*), big leaf maple (*Acer macrophyllum*), and Douglas fir (*Pseudotsuga menziesii*). Garry oak is a listed protected species in the City of Courtenay Tree Protection and Management Bylaw; these trees are also highly valued by members of the Comox Valley stewardship community. Finding appropriate replacement planting or offsetting sites for Garry oak would be challenging considering the developed nature of the property.

As mentioned, regulatory or mandated protection of VEC's is limited to the City of Courtenay Tree Protection bylaw and therefore protection of the area is not as strong as in other areas on the subject property. As such, this area has limited development potential, but would involve removal of highly valued, mature Garry oak trees. It is not recommended for development if a significant number of Garry oaks need to be removed.

3.6.3 AREA 3

Area 3 is mostly constrained by the steep topography of the area and would result in significant loss of valued forest headwaters habitat and a very high level of disturbance related to earthworks. This area is not recommended for development.

3.6.4 AREA 4

As per the results section and Figure 3, the presence of stormwater management ponds and wetlands significantly decrease development potential. While there was no soil indicator for wetland, the other indicators combined with site historic suggest this area should remain protected as wetland. It currently acts as hydrological buffering for the surrounding streams and ponds of Towhee Creek which supports large numbers of coho fry year-round. It is for these reasons that development is not recommended.

3.6.5 AREA 5

The environmental constraints pertaining to Area 5 are two protected Garry oak trees growing to the north of the Vanier Turf Field (Photo 18) and the ditch setback running along Vanier Road to the west of the area. This area is a candidate for development.

3.6.6 Summary of Constraints Within the Study Area

Environmental constraints within the study area are summarized in the table below.

Table 1: Summary of environmental constraints.

| Parameter | Environmental Constraint | Legally Mandated? | Regulatory Mechanism | Comments |
|--|---|-------------------|--|--|
| SPEA/Setback of Towhee Creek and Tributaries | 10 m SPEA | Yes | BC RAPR | Consultation with Tsolum River Restoration Society is recommended. |
| SPEA/Setback of Wetlands | 15-30 m SPEA | Yes | BC RAPR | |
| Freshwater Aquatic Ecosystems | 30 m setback | Yes | City of Courtenay OCP | |
| Trembling Aspen Forests | Tree drip line or greater, determined by Arborist; assessment required. | Yes | City of Courtenay Tree Protection and Management Bylaw | |
| Garry oak | Tree drip line or greater, determined by Arborist; assessment required. | Yes | City of Courtenay Tree Protection and Management Bylaw | Recommend engagement with CVN, CVLT. |

3.7 CONSULTATION AND STAKEHOLDERS

As described earlier in this report, a variety of volunteer stakeholder groups have invested significant time and resources on the numerous VEC's located within the study area. In particular, Comox Valley Nature, the Tsolum River Restoration Society, and Comox Valley Land Trust have undertaken these efforts. It is strongly recommended that these groups be consulted on initiatives with the potential to significantly impact the VEC's outlined herein.

3.8 CONSTRUCTION RELATED IMPACTS

Finally, when it comes to the construction stage of development, work should proceed with best management practices (BMPs) and mitigation measures in place for encroachment into setback or preservation areas, protection of nesting birds and other wildlife, and Erosion and Sediment Control. Prevention of hazardous materials spills should also be a priority during construction. General BMPs are provided in the appendices.

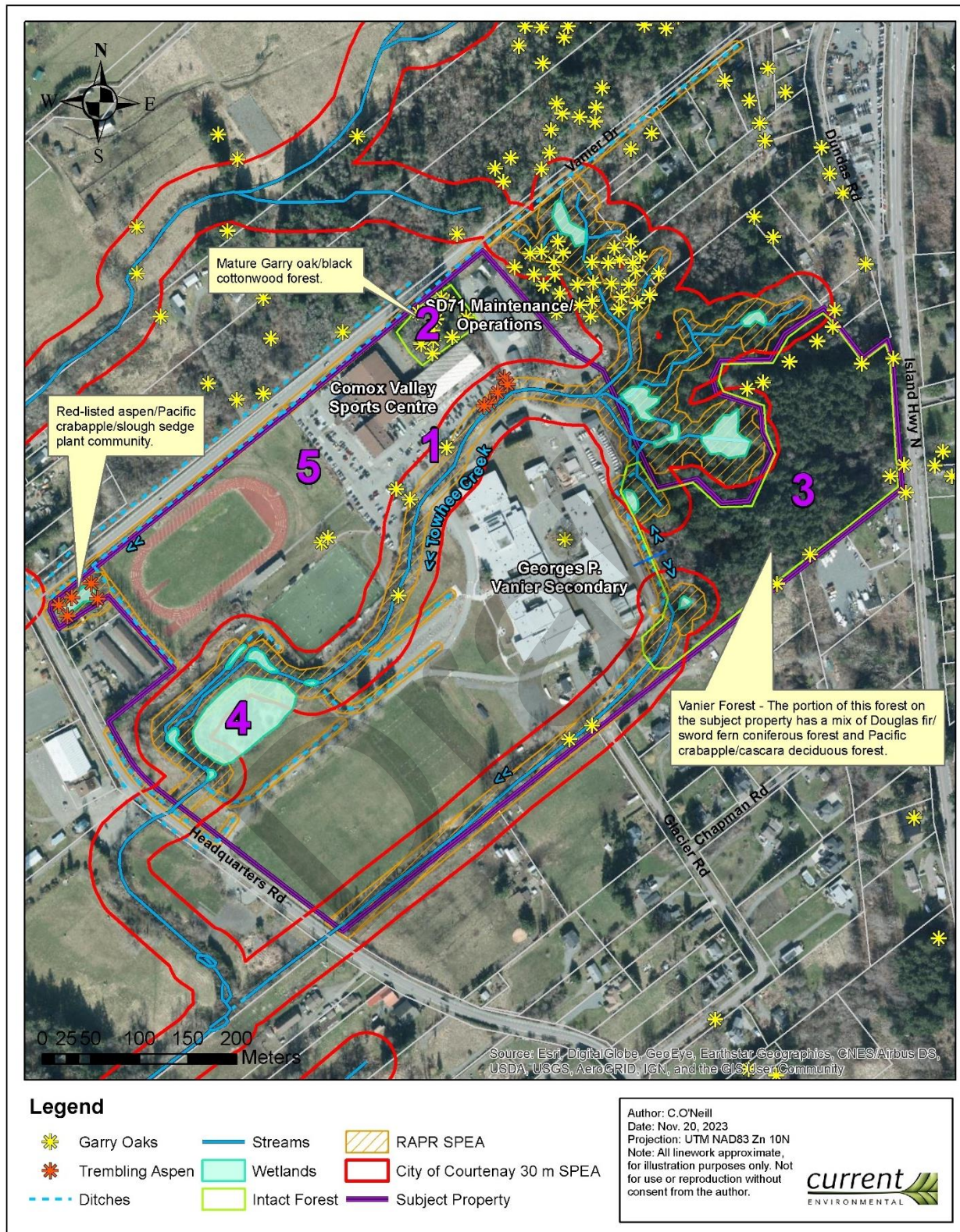


Figure 3. Map of subject property with area numbers (1-5) for discussion purposes regarding potential build sites. Note that Garry oak and trembling aspen trees are protected under the City of Courtenay Tree Protection bylaw.

3.10 OPPORTUNITIES FOR ENHANCEMENT

These areas for improvement may be considered as offsets, in the event the environmental constraints cited throughout this report are not fully adhered to in hopes of providing net ecological benefit to the subject property and surrounding area (Figure 4).

1. Parking area water quality treatment. There is an excellent opportunity for an engineered raingarden or bioswale feature at the southernmost point of the parking lot area, between the turf field and the parking lot. During precipitation events, this area receives runoff from the parking lot that discharges directly into Towhee Creek. This runoff negatively impacts fish and other wildlife utilizing Towhee Creek and downstream habitats. Raingardens and bioswales should be considered where possible to retain and filter runoff from impervious areas. The treatment of parking lot runoff – particularly the “first flush” release of flows following rainfall events during periods of drought – using biologically active stormwater features should be a significant objective.
2. Towhee Creek riparian invasive removal, native planting/enhancement, and expansion. There appear to be numerous opportunities to repair the ecological function of riparian habitats of Towhee Creek by converting invasive-dominated communities to more native ones. As well, any opportunities to expand the width of riparian habitat along the creek would be of tremendous value.
3. Clearing of invasive species from parking lot island southeast of Sports Center to encourage growth of Garry oak or other native vegetation (Photo 8).
4. CVN is currently working to implement the *Vanier Forest Garry Oaks Restoration and Stewardship Pilot Project*. Support for this initiative may provide a meaningful opportunity for enhancement in the area.

3.11 DRAINAGE PLAN

Pursuant to CVRD Bylaw No. 337, an assessment of water quality and quantity impacts including recommendations to “ensure the pre-development or natural hydrologic regime is maintained or restored by the development” is required. Subsequently, future roof drains on the new developments and parking lot runoff will need to be directed through a proper drainage area that filters the runoff water and promotes some infiltration back into the ground before reaching the SPEA of Towhee Creek or any other watercourse. The CVRD should work with the project engineer to design a system for drainage that adheres to these general guidelines of filtering the runoff water and promoting infiltration where possible as opposed to piping the runoff water directly to aquatic habitat. Options may include an open vegetated swale or drain rock trench that filters runoff water prior to reaching the SPEA, however this drainage feature may not enter the SPEA for any watercourse or wetland.

3.12 MITIGATION MEASURES DURING CONSTRUCTION

As development on the subject property approaches the construction phase, it will be important to implement mitigation measures that will prevent any harm to the adjacent sensitive habitats during construction. One important mitigation measure will be to set up temporary fencing or wooden stakes with flagging tape to delineate the edge of all SPEAs and tree protection zones (TPZ) to prevent encroachment during construction. Additional mitigation measures to follow during construction are provided in Appendix B.

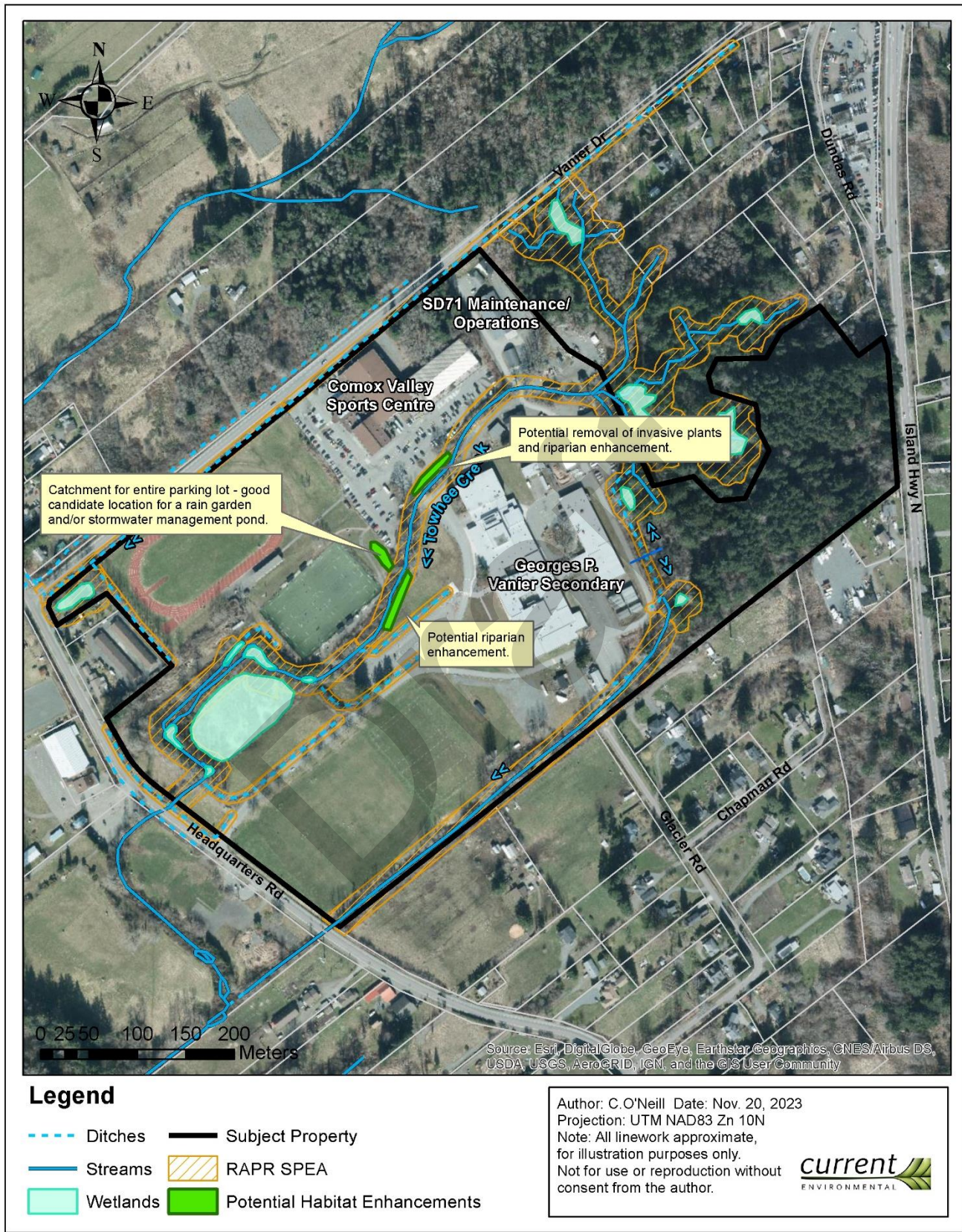


Figure 4. Map showing opportunities for enhancement at subject property.

4 CLOSURE

We trust that this assessment has satisfied your requirements to complete a preliminary environmental constraints assessment on the subject property at 3001 Vanier Drive, otherwise known as the Comox Valley Sports Center. If the measures outlined in this report are implemented, then it is anticipated that development may proceed on this site without causing harm to environmental features described in this report. A full Environmental Impacts Assessment (EIA) will need to be conducted prior to any development occurring.

Please contact the undersigned with any questions or concerns.

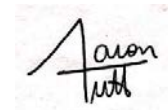
Sincerely,



Caitlin O'Neill, Technologist



Warren Fleenor, R.P.Bio.



Aaron Tutt, ISA Certified Arborist

Current Environmental Ltd.

5 DISCLAIMER

This report was prepared exclusively for the CVRD Planning Department by Current Environmental Ltd. The quality of information, conclusions and estimates contained herein is consistent with the level of effort expended and is based on: i) information available at the time of preparation; ii) data collected by the authors and/or supplied by outside sources; and iii) the assumptions, conditions and qualifications set forth in this report. This report is intended to be used by the CVRD Planning Department only, subject to the terms and conditions of its contract or understanding with Current Environmental Ltd. Other use or reliance on this report by any third party is at that party's sole risk.

6 PHOTOS

Photo 1. Area 1: Two Garry oaks within split-rail cedar fencing in Area 1, photo taken facing east.



Photo 2. Area 1: Photo taken from the same location as Photo 1 facing northeast toward parking lot. Note the drip line of Garry oak for tree protection zone (TPZ) considerations.



Photo 3. Area 1: Cottonwood and trembling aspen thicket in NE corner of parking lot to the east of Sports Center. Trees to the right in photo are within Towhee Creek SPEA and trembling aspen are a listed protected species.



Photo 4. Area 1: trembling aspen (*Populus tremuloides*) stand along Towhee Creek SPEA, photo taken facing southeast from parking lot to the east of the Sports Center.



Photo 5. Area 1: Parking lot to the east of the Sports Center, Garry oaks can be seen behind the shipping containers to the left. Photo is taken facing southwest.



Photo 6. Area 1: Towhee Creek, photo taken facing NE.



Photo 7. Area 1: Towhee Creek photo taken facing SW.



Photo 8. Area 1: Broom surrounding Garry oak in parking lot east of Sports Center. This area has high enhancement potential, in restoring the Garry oak habitat.



Photo 9. Area 2: Mature oak trees reaching out toward the west side of the Sports Center. Photo taken facing southwest.



Photo 10. Area 2: A Sitka spruce (*Picea sitchensis*) in the forest to the west of the Sports Center.

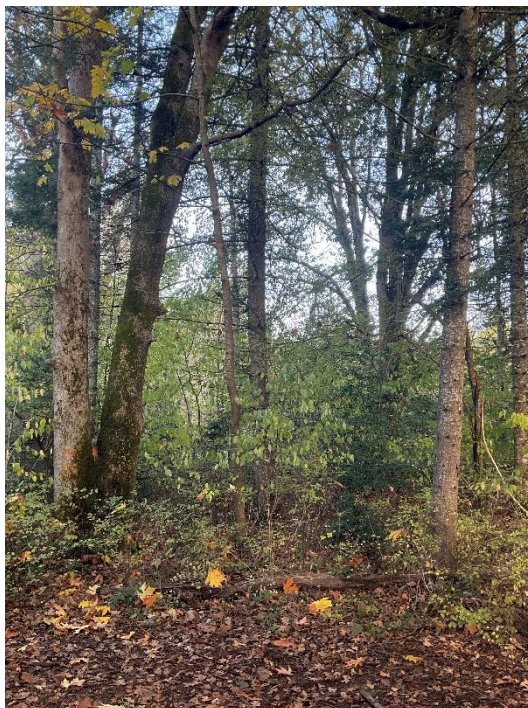


Photo 11. Area 2: Vegetation in the forest to the west of the Sports Center. Garry oak can be seen growing in the foreground to the left.



Photo 12. Area 2: Douglas fir habitat trees behind Sports Center.



Photo 13. Area 3: General vegetation in the forest east and northeast of George P. Vanier Secondary.



Photo 14. Area 3: View behind George P. Vanier Secondary. Area 3 is to the left of photo.



Photo 15. Area 4: Vegetation within suspected wet area.



Photo 16. Area 4: Edge of field, photo taken facing northeast.



Photo 17. Area 4: Edge of field, photo taken facing southwest.



Photo 18. Area 5: Two Garry oaks to the northwest of the Vanier Turf Field.



Photo 19. Area 5: View of discus cage to the left and maintenance building to the right.



Photo 20. Area 5: Ornamental trees and blackberry thicket along fence beside discus cage.



Photo 21. Area 5: Blackberry thicket along fence to the southwest of the Sports Center. Ditch running parallel to Vanier Drive can be observed along fenceline in background.

APPENDIX A: HIMALAYAN BLACKBERRY REMOVAL TECHNIQUES

Removal of small patches of Himalayan blackberry typically works best when completed in two phases:

- 1) Removal of above ground vegetation
 - a. Cut back canes, leaving enough of the stem to be able to identify where the root system for the plant is located in the ground
 - b. It is best to cut back canes in the winter, before seasonal leaf out has begun
- 2) Removal of root crown
 - a. Using a small pick or shovel, dig at the base of the blackberry stem until the root crown is located (Photo 22). The root crown can be located well below the soil surface.
 - b. After locating the root crown, remove it and any major lateral roots

After removal is complete, **bag or tarp all plant parts (and seeds if present)** and dispose of the material at an appropriate facility (e.g. landfill). Landfill operators must be informed that the load contains invasive plant materials.



Photo 22. Himalayan blackberry root crown. Image source <<https://www.invasive.org/gist/moredocs/rubarm01.pdf>>

Arena 3

Project Overview



Trish Morgan,
Assistant Sr Manager
of Recreation Services



Darin Harding,
Associate Principal



1

Recreation Strategic Plan

- Adopted in Spring 2023
- Immediate = New artificial turf field
- Short-term = Third arena
- Medium term = Aquatic Centre expansion & plan for Sports Centre pool



- Decarbonization of existing facilities



2

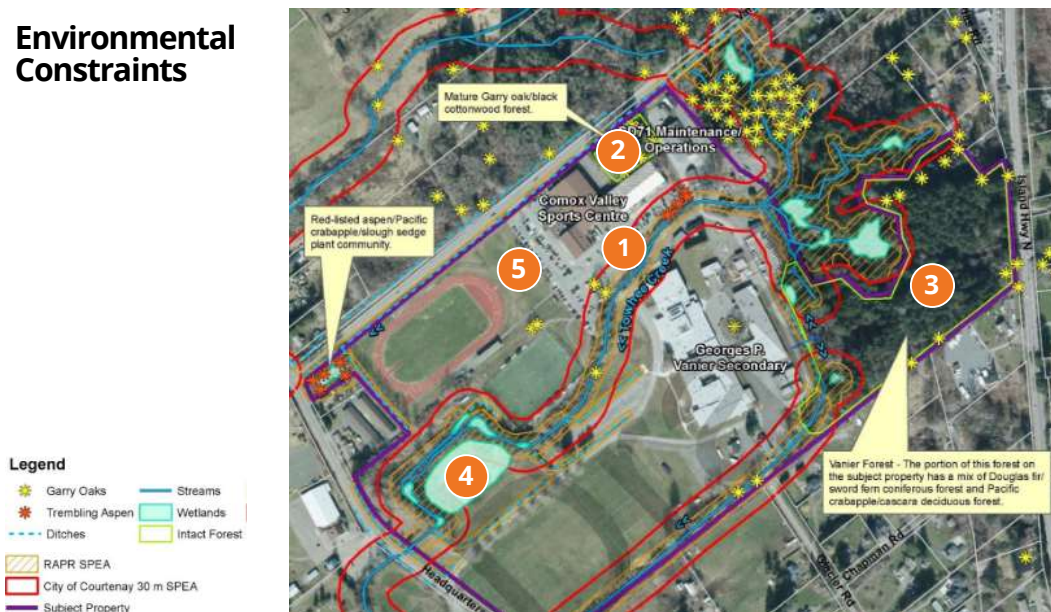
Scope of Study

1. Preparation of 3 conceptual design options which address:

- Addition of NHL ice surface
- Addition of 1500-2000 spectator seats for events either through renovation to Arena 1 or through construction of Arena 3
- Addition of 6-8 dressing rooms
- Extension of overhead walkway around Arena 1 for use as a walking track
- Addition of parking stalls to meet City of Courtenay bylaws

3

Environmental Constraints



4

Selected Site Locations



5

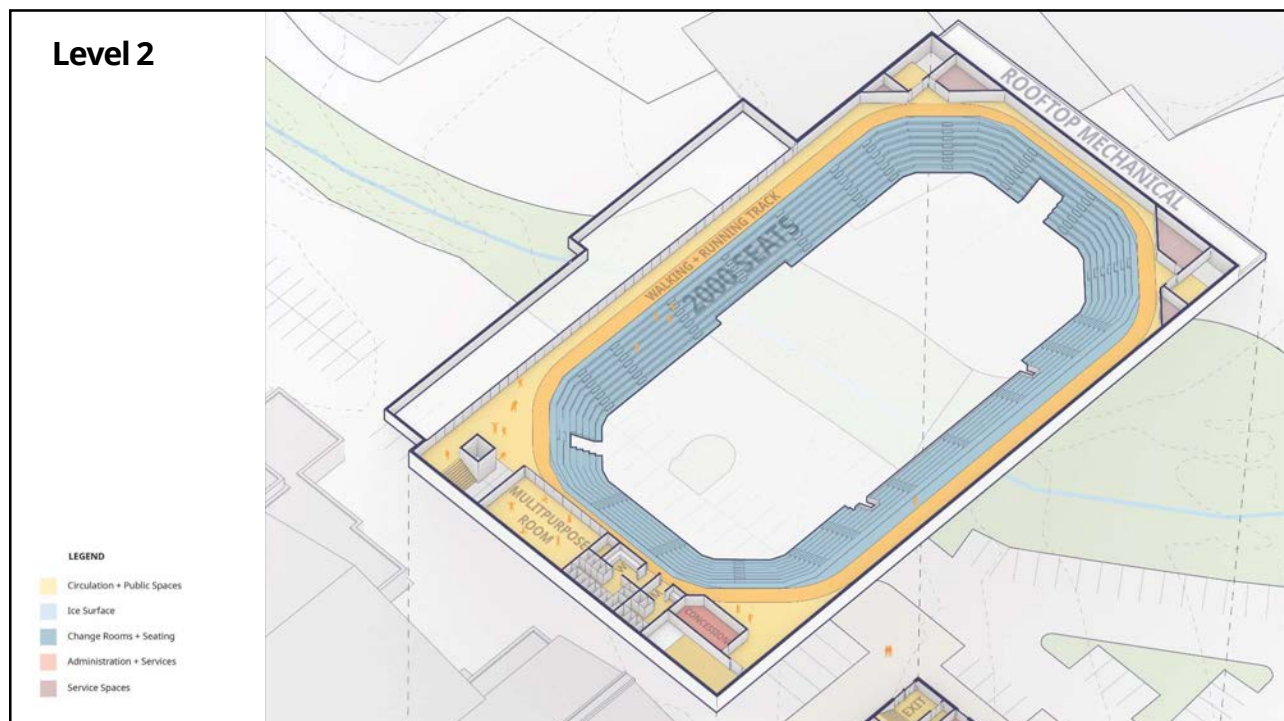
Conceptual Design Options

New-Build Spectator Arena

6



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Option 1

Opportunities:

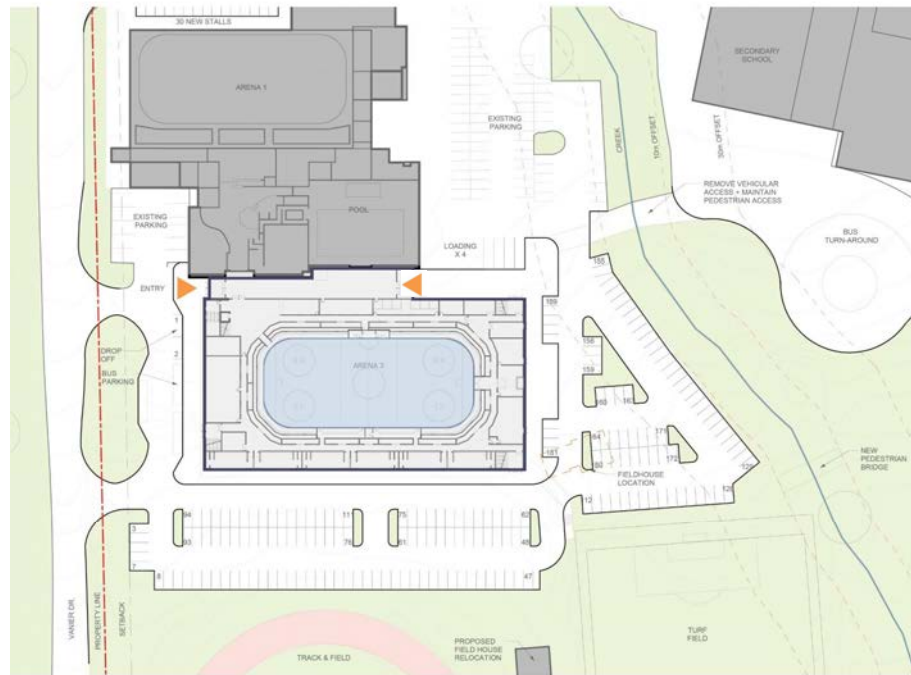
- Efficiency of a centralized reception and administration space
- Opportunity for community programming within internal street

Challenges:

- Removal of vehicular circulation to school site (due to site congestion)
- Lower parking count due to loss of existing stalls

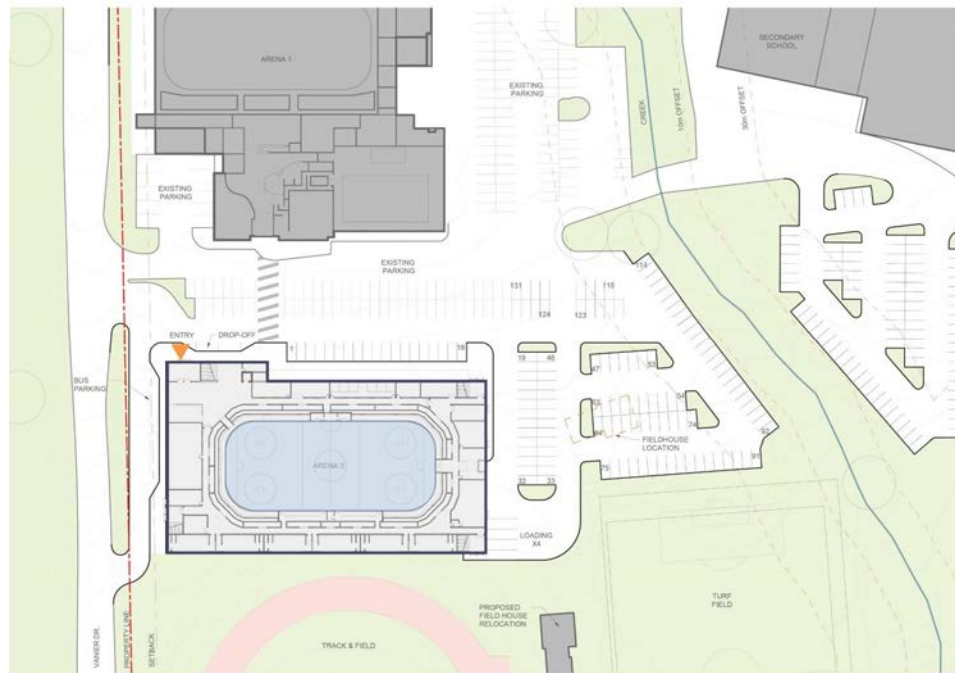
Cost Range:

- Project Cost: \$73.5M – \$96.9M



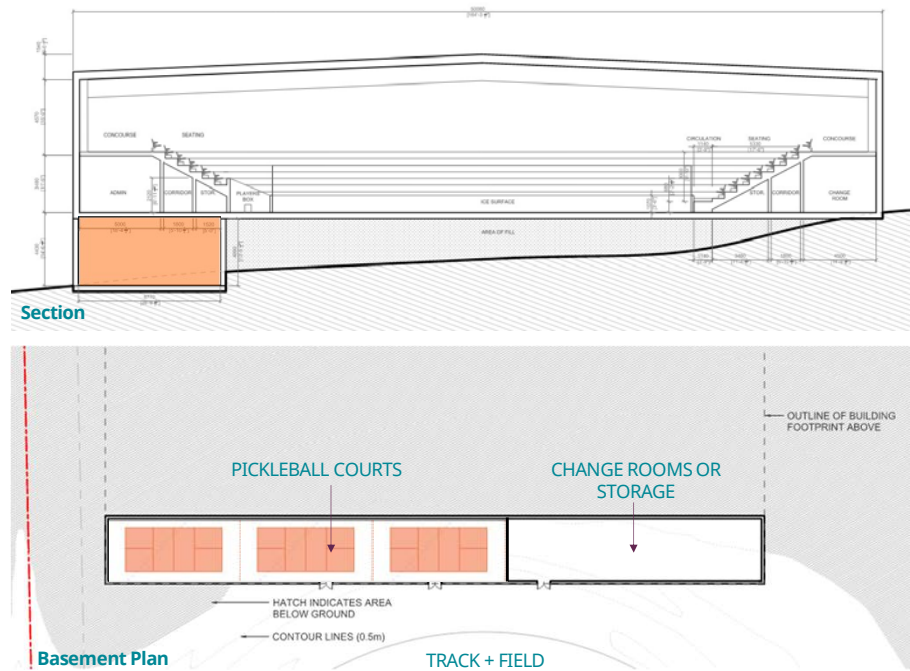
11

Option 2



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Option 2



- Change rooms
- Storage
- Pickleball courts

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Option 2

Opportunities:

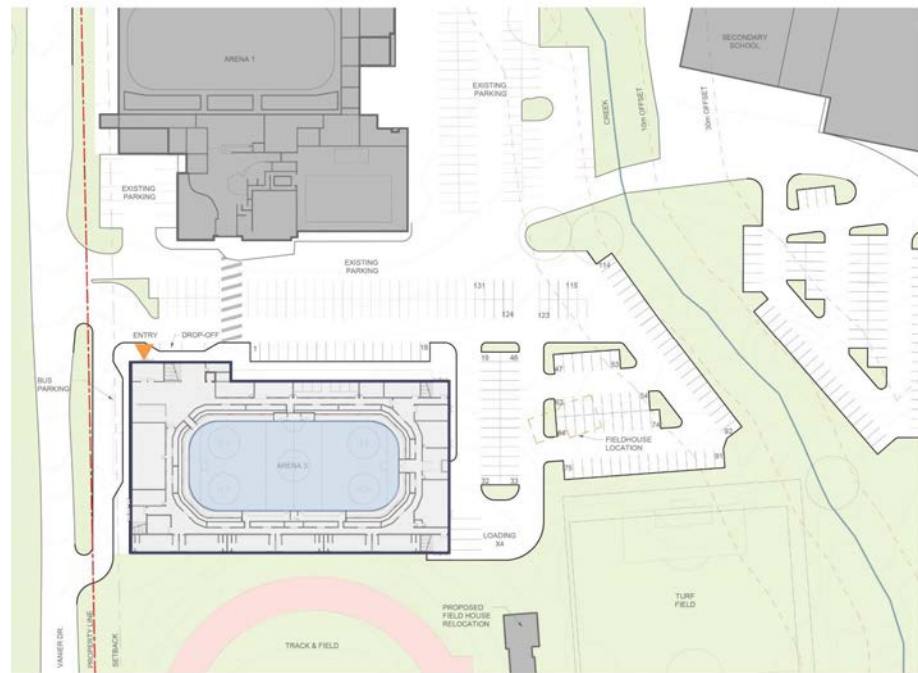
- Taking advantage of slope and adding storage or programming which faces track + field
- Maintained vehicular connection to school site

Challenges:

- Administration split from Sport Centre
- Construction on slope + cost of fill
- Relocate throwing cage

Cost Range:

- Project Cost: \$75.9M – \$100.1M



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Conceptual Design Options

New-Build Community Arena

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Option 4

Opportunities:

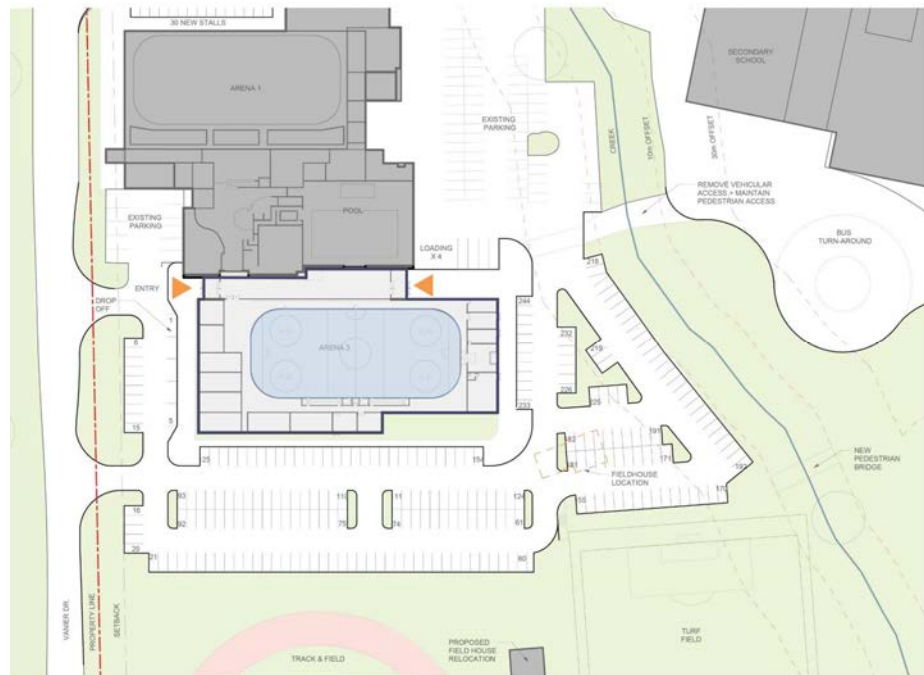
- Expand opportunities for more CVRD programs and community rentals
- Efficiency of a centralized reception and administration space

Challenges:

- Spectator events remain in Arena 1
- Removal of vehicular circulation to school site (due to site congestion)

Cost Range:

- Project Cost: \$37.6M – \$49.6M



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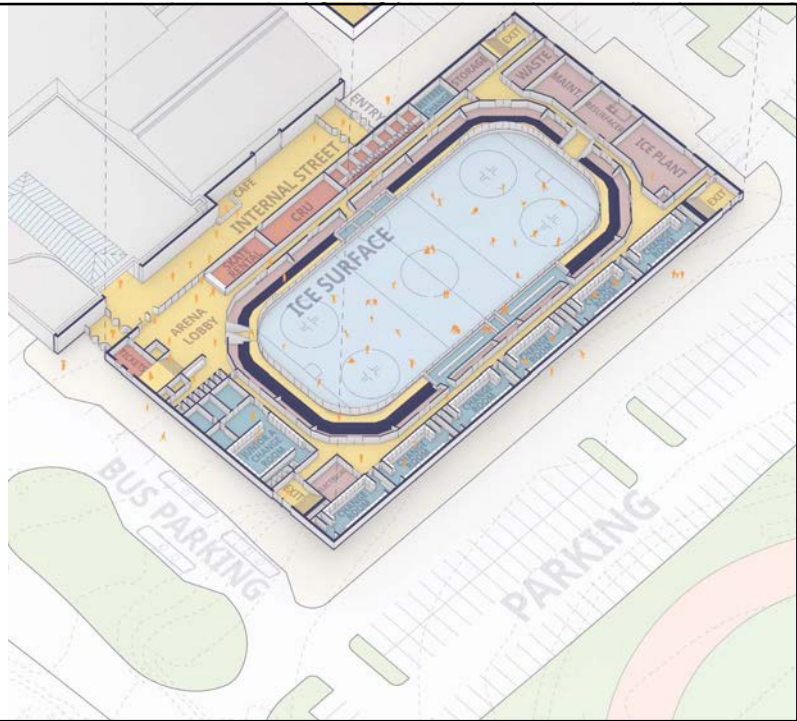
Recommendations

Project team recommends moving forward with Option 1 or Option 4 due to:

- Administrative and operational efficiencies
- Shared entrance and social connection opportunities

LEGEND

- Circulation + Public Spaces
- Ice Surface
- Change Rooms + Seating
- Administration + Services
- Service Spaces



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Next Steps

1) Business Case

- Determine the right size of facility for the region
 - 2,000 spectator arena or community rink
 - Market demand, projections, revenue & operating costs

2) Feedback from Comox Valley Schools

- Impacts to GP Vanier, parking, traffic and the site in general

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**GENDER-BASED VIOLENCE COMMITTEE
TRUSTEE REPORT
December 17, 2024**

Background:

At its June 21, 2022, Regular Board Meeting, the Board of Education of Comox Valley Schools (SD71) unanimously passed a motion to establish a district wide committee to address the issues of gender-based violence among students.

At its April 23, 2024, Regular Board Meeting, the Board of Education passed a motion to accept the proposed Terms of Reference (below) for the Gender-Based Violence Committee.

Terms of Reference:

To review district policies, administrative procedures and other practices that relate to gender-based violence (GBV), to identify gaps in our district's approach and response to GBV, to identify and develop resources and best practices, to consult with community-based subject-matter experts, and to make recommendations to the superintendent and board.

Membership:

Committee members include representation from the following groups: Trustees from Board of Education (chair & co-chair), Counselor, Principal & Vice-Principal, Indigenous Education, Teacher/CDTA, CUPE, and District Parents Advisory Council (DPAC). The SBO liaison is the Superintendent of Schools.

Update

The committee held its fourth meeting on December 4, 2024.

Committee members have met with the following community-based organizations: Comox Valley Transition Society, Community-Based Victim Services, Police-Based Victim Services, the Foundry, the LINC, and AIDS Vancouver Island. Committee members will reach out to and meet with representatives of the following additional groups: Comox Valley Community Justice Centre, Pride Comox Valley and Indigenous Women's Sharing Society. Additional time is needed to synthesize the gathered information and will be shared at a meeting in the new year.

Discussions continued about opportunities for student voice, including facilitating a conversation through the district student voice (in February 2025) and other student groups.

We also discussed how to include other voices in our work, including:

- Setting up a general survey to create an opportunity for staff, parents and community to provide feedback to the committee about any suggestions or ideas they may have.
- Attendance at district-wide meetings of secondary school counselors (Feb 2025), elementary school counselors (Feb 2025) and youth and family workers (Jan 2025).

We reviewed and discussed a GBV response flowchart that has been developed by Inclusive Education. The flowchart has been shared with counselors in the district and is a living document, open to ongoing revision. Tara Ryan (District VP of Inclusive Education) also shared a series of scenarios that counselors had worked through to further revise, hone and learn about the flowchart.

The committee also continued discussions about the development of further resources and best practices.

A draft policy has also been prepared and circulated following our November 2024 meeting. The committee will review and revise the draft in the new year. There was a brief discussion about whether a revised administrative procedure is also warranted to address any gaps between a policy and the flowchart.

The committee next meets on January 15, 2024

Respectfully,

Shannon Aldinger

Shannon Aldinger, Trustee