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µ Œ P Œ • U , u] ^ o] u] v ~ µ o] v Œ Ç } v • µ o š v š (} Œ Œ o • U] v • š Œ µ
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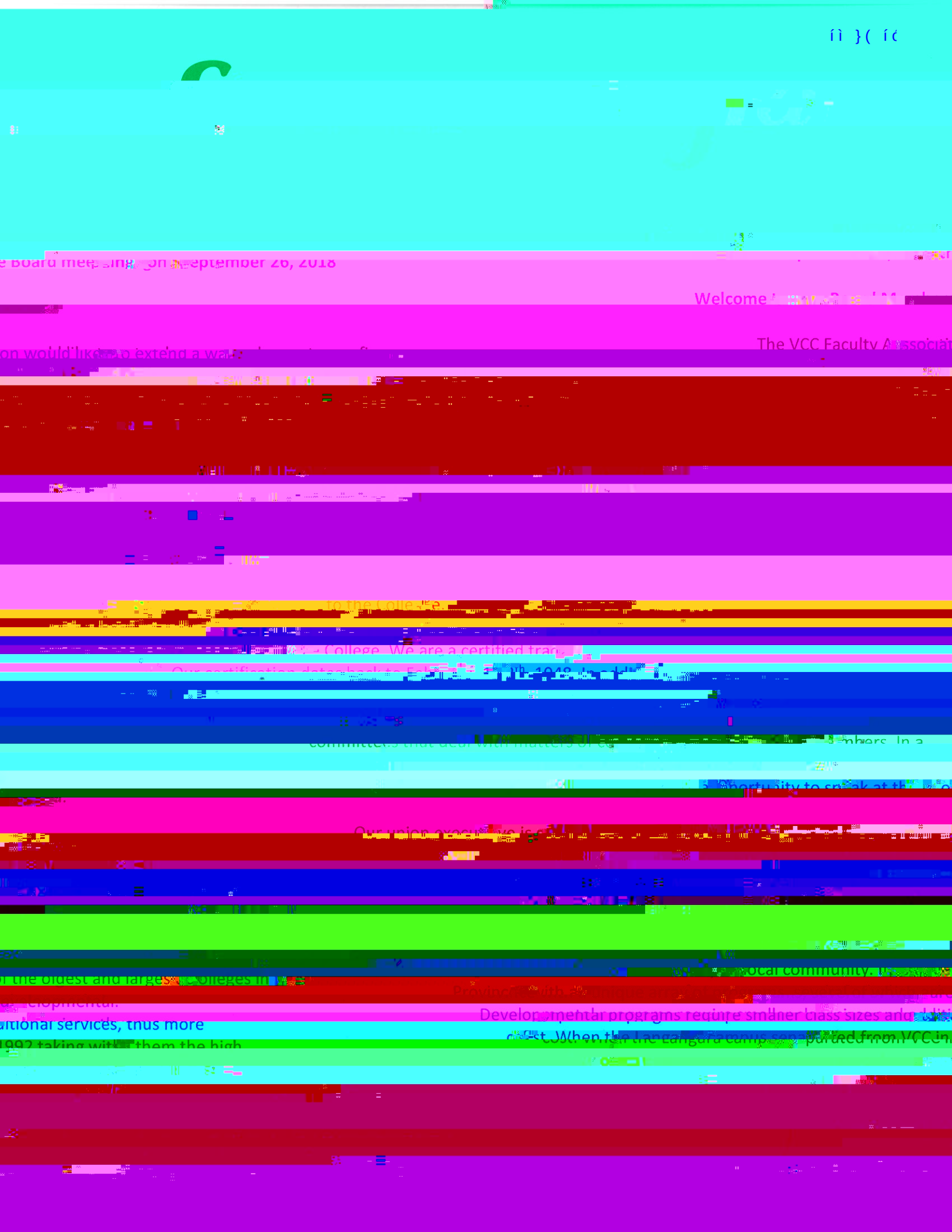

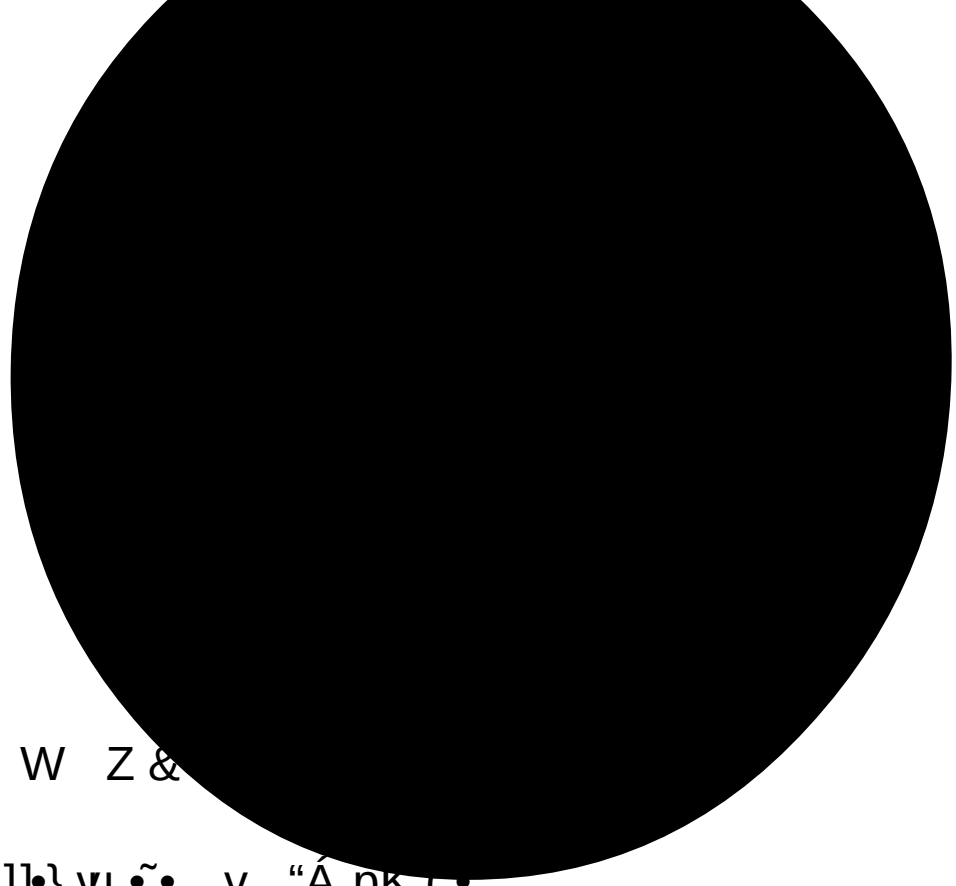

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	2018/19 Acutals (Apr 2018 - Aug 2018)	2018/19 Budget (Apr 2018 - Aug 2018)	Variance Favourable/ Unfavorable	2017/18 Prior Year (Apr 2017 - Aug 2017)	Variance Favourable/ Unfavorable
Centre for Continuing Studies	1,076,568	1,052,677	23,891	961,293	115,275
Centre for International Education	4,620,464	4,317,216	303,248	2,984,418	1,636,046
School of Arts & Sciences	2,012,205	1,861,011	151,194	1,518,017	494,188
School of Health Sciences	1,383,387	1,417,574	(34,187)	1,332,203	51,184
School of Hospitality, Food Studies & Applied Business	589,561	698,862	(109,301)	636,253	(46,692)
School of Instructor Education	352,446	377,374	(24,928)	324,890	27,556
School of Trades, Technology & Design	671,622	913,310	(241,688)	647,084	24,538
Total	10,706,253	10,638,024	68,229	8,404,158	2,302,095

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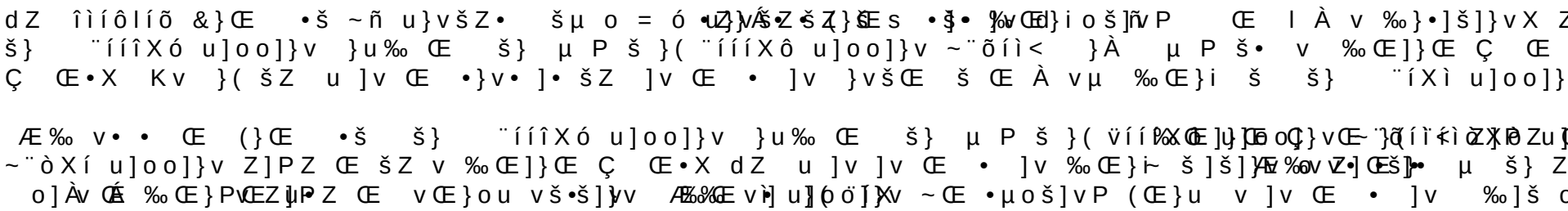

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Financial Statements of

VANCOUVER COMMUNITY COLLEGE

Year ended March 31, 2018

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To the Board of Governors of Vancouver Community College, and
To the Minister of Advanced Education, Skills and Training, Province of British Columbia

I have audited the accompanying financial statements of Vancouver Community College (the "entity"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

$ X G L W R U ¶ V 5 H V S R Q V L E L O L W \

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures

Basis for Qualified Opinion

$ V G H V F U L E H G L Q 1 R W H W R W K H I L Q D Q F L D O V W D W H P H Q W contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

8 Q G H U & D Q D G L D Q 3 X E O L F 6 H F W R U $ F F R X Q W L Q J 6 W D Q G D U G contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In our opinion, certain contributions of the entity do not P H Óì0 p Éë nsize

VANCOUVER COMMUNITY COLLEGE

Statement of Financial Position

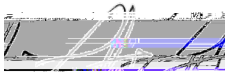
March 31, 2018, with comparative information for 2017

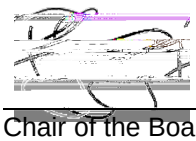
	2018	2017
Financial assets		
Cash and cash equivalents	$ 21,488,320	$ 16,137,486
Investments (note 4)	237,500	237,500
Accounts receivable	1,867,191	2,026,416
Due from government and other government organizations (note 5)	1,104,386	1,188,328
Inventories for resale	969,696	808,379
	25,667,093	20,398,109
Liabilities		
Accounts payable and accrued liabilities (note 6)	15,905,499	12,706,907
Due to government and other government organizations (note 5)	168,216	151,755
Employee future benefits (note 7)	2,173,000	1,699,397
Deferred tuition fees (note 8)	6,251,895	5,560,535
Deferred revenue (note 9)	3,332,908	2,824,066
Deferred capital contributions (note 10)	75,734,721	78,625,405
Capital lease obligation (note 11)	8,653,713	8,095,530
	112,219,952	109,663,595
Net debt	(86,552,859)	(89,265,486)
Non-financial assets		
Tangible capital assets (note 12)	104,973,826	106,929,921
Inventories held for use	121,447	112,893
Prepaid expenses	403,827	263,443
	105,499,100	107,306,257
Accumulated surplus	$ 18,946,241	$ 18,040,771

Contractual obligations (note 14)
Contractual rights (note 15)
Contingencies (note 16)

See accompanying notes to financial statements.

Approved on behalf of the Board:





President

Chair of the Board

VANCOUVER COMMUNITY COLLEGE

Statement of Change in Net Debt

Year ended March 31, 2018, with comparative information for 2017

	Budget (note 2 j)	2018	2017
Annual surplus (deficit)	$ (331)	$ 905,470	$ 884,543
(Acquisition) of tangible capital assets	(3,000,000)	(5,438,712)	(3,790,430)
Amortization of tangible capital assets	8,186,664	8,389,535	8,918,286
Capital lease obligation	-	(994,728)	(957,584)
	5,186,664	1,956,095	4,170,272
(Acquisition) of inventories	-	(121,447)	(112,893)
(Acquisition) of prepaid expenses	-	(403,827)	(263,443)
Use of inventories	-	112,893	90,743
Use of prepaid expenses	-	263,443	170,580
	-	(148,938)	(115,013)

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See accompanying notes to financial statements.

1. Authority a nd Purpose :

Vancouver Community College (the “College”) is a post-secondary educational institution funded in part by the Province of British Columbia and incorporated under the College and Institute Act on November 28, 1978. The College is a not-for-profit entity governed by a Board of Governors, the majority of whom are appointed by the provincial government of British Columbia. The College is exempt from income taxes under Section 149 of the Income Tax Act.

The College serves a diverse urban community by providing excellent programs and services that prepare

2. Summary of s ignificant a ccounting policies (continued):

(a) Basis of accounting (continued):

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian Public Sector Accounting Standards

2. Summary of s ignificant accounting policies (continued):

(d) Inventories for resale:

Inventories held for resale, including books and school supplies, are recorded at the lower of cost or net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is the estimated selling price less any costs to sell.

(e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Interest during construction is capitalized whenever external debt is issued to finance the construction of tangible capital assets. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives shown below. Land is not amortized as it is deemed to have a permanent value.

Asset	Basis
Buildings	30 - 50 years
Building improvements	15 years
Building under capital lease	30 years
Furniture and equipment	5 years
Leasehold improvements	remaining lease
Computer hardware and software	4 years
Leased computer equipment	3 - 5 years

Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the College’s ability to provide goods and services.

Leases of tangible capital assets which transfer substantially all the benefits and risks of ownership are accounted for as leased tangible capital assets. Capital lease obligations are recorded at the present value

2. Summary of s ignificant a ccounting policies (continued):

(ii) Inventories held for use:

Inventories held for use are recorded at the lower of cost and replacement cost.

Cost includes the original purchase cost, plus shipping and applicable duties. Replacement cost is the estimated current cost to replace the items.

(iii) Prepaid expenses:

Prepaid expenses are recorded at cost and amortized over the period where the service benefits are received.

(f) Employee future benefits:

(i) The College and its employees make contributions to the College Pension and Municipal Pension Plans which are multi-employer joint trustee plans. These plans are defined benefit plans, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings. Defined contribution plan accounting is applied because sufficient information is not available to apply defined benefit accounting. Contributions are expensed as they become payable.

(ii) Sick leave benefits are also available to the College's employees. The costs of these benefits are actuarially determined based on length of service and best estimates of benefit usage, retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

2. Summary of s ignificant a ccounting policies (continued):

(g) Revenue recognition:

(i) Fees for services:

Tuition fees are collected in advance and recognized as revenue at the time services are provided.

7. Employee future benefits (continued)

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 funded actuarial liability.

The most recent actuarial valuation for the College Pension Plan as at August 31, 2015, indicated a $67 million surplus for basic pension benefits on a going concern basis.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, $1,927 million was transferred to the rate stabilization account and $297 million of the surplus ensured the required contribution rates remained unchanged.

The College paid $5,885,928 (2017 - $5,540,185) for employer iioer

7. Employee future benefits (continued)

employee service to the accounting date are included in the College's statement of financial position. The accrued benefit obligation and the net periodic benefit costs were estimated by an actuarial valuation completed in March 2018.

ii. Certain excluded employees (employed prior to August 2010) earn 3 days per year in addition to vacation in accordance with the terms and conditions of their employment contracts. The current gratuity plan for support staff ceased to accumulate as of December 31, 2016, and the balance of gratuity plan will not increase in the future. The accrued benefit obligation for long service days and gratuity plan was estimated by an actuarial valuation for accounting purposes as at March 31, 2018.

iii. Certain employees of the College are entitled to the continuation of extended health, dental and Medical Service Plan (MSP) benefits in accordance with the terms and conditions of their employment contracts. Coverage is extended to disabled employees, their spouses and dependent children while on disability. Faculty and Exempt employees receive these benefits from their date of disability to the earlier of recovery from disability and return to work or age 65. The accrued benefit obligation for currently disabled employees was estimated by an actuarial valuation for accounting purposes as at March 31, 2018.

The significant act

11. Obligations under capital lease (continued)

(b) Computer equipment

12. Tangible capital assets:

13. Related organi zation:

13. Related organization (continued)

For the year ended March 31, 2018, gift in kind donations from the Foundation to the College were $64,940 (2017 - $13,312) of which $0 (2017- $0) was recorded as tangible capital assets.

14. Contractu al obligations :

(a) Building construction contracts:

During the year ended March 31, 2009, the College completed construction of a new campus building. At year end, the College has an outstanding letter of credit with the City of Vancouver, secured by a term deposit for $237,500. This letter of credit will be held untihelcsœ hecd (b 55[(D0(:)Tj EM.9 5912.2 (l)5-8 (ouTd [(C)-2.9

15. Contractual rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future.The College's contractual rights arise because of contracts entered into to lease building space and to provide educational services. The following table summarize the contractual rights of the College for

18. Financial risk management: (continued)

(b) Market risk:

Market risk is the risk that changes in market prices, such as interest rates, will affect the College's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates.

It is management's opinion that the College is not

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Vancouver Community College

Schedule of Remuneration and Expenses
For the Board of Directors

	Position	Remuneration	Other Expenses
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Total paid to vendors greater than $25,000	62,122,524
Total paid to vendors $25,000 or less	4,853,530
Grand Total	66,976,054

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Five-Year

which no longer reflect new programming and curriculum outcomes. Floor finishes are functionally deficient; exha ust, ventilation, lighting and plumbing infrastructure must be adapted to suit current and emerging trends in the food service industries. This project would update program areas for Culinary department, including the student run server areas, and the Baking and Pastry Arts labs.

2.0 Project Description

The project includes the renewal of selected areas of the 1st, 2nd, 3rd and 4th levels of VCC's Downtown campus as a phased development, as follows:

Space Type	Area (nsm)	Scope of renewal
Culinary Kitchens	1080	x Revise layouts, plumbing, electrical, and ventilation infrastructure to reflect new curriculum x Refinish floors and ceilings x Some renovations to walls x Replacement of built in freezers/coolers
Student-Run Restaurants and Servery	467	x Alter layouts and infrastructure to optimize student learning opportunities and outcomes to reflect current food industry standards
Baking & Pastry Labs	570	x Revise layouts, plumbing, electrical, and ventilation infrastructure to reflect new curriculum x Refinish floors and ceilings x Some renovations to walls x Replacement of built in freezers/coolers
Butchery	153	x Revise layouts, plumbing, electrical, and ventilation infrastructure to reflect new curriculum x Refinish floors and ceilings x Some renovations to walls x Replacement of built in freezers/coolers
Total	2270	

445 square metres (net s.m.) of associated space will also need to be renovated as part of this project to support new curriculum.

In order to meet industry standards and the outcomes prescribed by ITA, the Culinary Arts programs have gone through a comprehensive revision. The last significant program update was in 1991. As a result, VCC is incorporating more experiential learning tasks, instructor demonstrations, student practice projects, portfolio based assessments and practical exams. VCC's kitchens were not designed to properly facilitate this type of learning. They were designed more for production learning outcomes.

3.0 Project Objectives

The project objectives include:

- Provide Culinary and Baking & Pastry Arts training facilities that align with the new curriculum developed to meet the needs of contemporary industry.
- Maintain and enhance VCC's market share of students in hospitality and food and beverage service training programs.
- Provide students and the public with improved food service environments to assist in cost recovery initiatives.
- Reduce crowding to ensure the health and safety of students and instructors using teaching kitchens and equipment.
- Support efficient cleaning and maintenance of teaching kitchens.

4.0 Options Considered

The following options have been considered for alternate program delivery and facility solutions:

Option	Advantages	Disadvantages
Status Quo	x Least capital cost	x Teaching space is not aligned with new curriculum or industry needs x Facilities and equipment are not attractive to students taking programs x Decline in revenue from enrollment and program related food services
Build New Facilities on Same Site	x	

Option	Advantages	Disadvantages
		the demolition and construction period
Lease Facilities in Nearby Buildings	x Ability to modify leased faci lities without disruptin g existing cohorts	x Greater cost to reconfigure and outfit space as teachi ng kitchens x Ongoing cost of leasing space for programs that are VCC core progra ms x Loss of department coherency x Ineff iciencies movi ng cooking supplies to various locati ons x Loss of identity with VC C for both students and publi c x Reduction in reve nue from program related food serv ic es
Renov ate Existing Space in a Phased Development Preferred Option	x Makes use of the exis ting facility's core and support services x Supports focused approach to update key spaces within limited area x Maintains familiar location ensuring VCC program brandi ng continues	x Requires an implementation plan to renovate while programs are operating x Does not showcase programs as much as may otherwise be possible in a whole asset replacement

5.0 Project Outcomes

The project will result in the following outcomes:

Factor	Project Outcome
Infrastructure Improvements	Renewal of plumbing, electrical and ventilation and finishes that are beyond service life expectations.
Cost Effectiveness	x Increased offerings in Culinary and Baki ng & Pastry prog rams x Ability to increase Continuing Studies program offerings x

Factor	Project Outcome
	costs x Anticipated reduction in maintenance an d cleaning costs
Strategic Alignment	<u>Ministry Priorities</u> 1.1 Align post-secondary education training and programs with labour market demand to achieve a highly skilled workforce: The project is aligned with labour market demands for beverage and food services workers as well as managers of food and beverage services. 1.3 Increase participation and successful completion of all students : The project will be more attractive to students and support increased completion rates. 2.1 Develop a highly internationalized education system : The project is expected to appeal to and attract additional cohorts of international students. 2.2 Build on our strengths to enhance the quality of our post-secondary education : The project builds 0 5duJ 0.n6.7777777776

Renovations	$ 10,500,000	Includes escalation
Contingency	$ 700,000	10% of construction cost
Total	$12,500,000	Excludes Taxes

The majority of project costs are anticipated to be funded by the Ministry.

Operating costs are not expected to in crease once the capital project is complete, because:

- Equipment maintenance, housekeeping and building maintena nce costs are expected to decrease due to alignment of infrastructure with new equipment
- Any additional academic programming is expected to be cost-recovery, such as International, Continuing Ed, or ITA programming

7.0 Key Risks

Key risks of the project are identified in the following table along with proposed mitigation strategies.

[redacted]

[redacted]

Program	Student FTEs (2019-20) (Projected)	Number of Cohorts
Auto Collision Repair	46.06	4
Auto Prep Apprenticeship	14.00	1
Auto Paint Apprenticeship	14.00	1
Auto Glass Apprenticeship	14.00	1
Auto Collision Apprenticeship	56.00	4
ACR Diploma International	100.66	5
Total	611.61	

The following table identifies space that the Automotives Trades training programs currently use at the Broadway Campus, and the AEST calculated area for these programs. Included are instructional shop space, office, and shop support space on Levels B, 1, and 2 of the Broadway 'A' building. It also includes classrooms on Level 2 of the Broadway 'A' building. It does not include allocations for food services, student support, library and other student resources that may be required to support the program offerings.

Program	Floor	Current Area (net sq m)	AEST Calc Area (sq m)
Auto Technician	B/2	3143	4238
Auto Collision + Auto Refinishing	B/1	1522	1981
Shared Support	B	195	
Total		4860	6219

2.0 Project Description

The Automotives Trades training spac e redevelopment project includes the redevelopment of all shop and classroom space at the Broadway campus, including the adjacent space vacated by the relocation of the Heavy Duty/Commercial Transport programs to the facility shared with BCIT at Annacis Island in 2014.

Planning and design of the entire Automotives Trades training space would occur in 2019/20 but construction could be completed in two phases:

Phase 1: Construction of te mporary support space, plus

Renovation of Auto Service Tech labs

Phase 2: Renovation of the Auto Collision and Refinishing labs

3.0 Project Objectives

The project objectives include:

- Alleviate current overcrowded conditions
- Accommodate growth in program enrollment
- Increase student safety
- Increase overall operational effectiveness of the Auto Trades programs

To accommodate growth in demand, VCC needs to redistribute and reconfigure existing space to meet the evolving and specialized needs of the automotive trades. Renewed facilities will also allow VCC to participate in applied research and expand programming to maintain alignment with industry needs.

4.0 Options Considered

The following table provides a summary of options considered for delivering and accommodating growth in the Automotive Trades programs.

Option	Advantages	Disadvantages
Status Quo	x Maintains VCC's programs x Least capital cost	x Overcrowded and potentially unsafe facilities x Operational inefficiencies
Build New Auto Trades Facility at Broadway Campus	x Alleviates space constraints x Increase capacity of VCC programs x Easy to implement	x High cost x Long time frame for project delivery
Renovate Existing Space Preferred Option	x Relatively less expensive x Shorter time frame for project delivery x Makes best use of space support facilities on campus	x Not as functionally ideal as new facility x Yard still highly constrained

5.0 Project Outcomes

The proposed project will have the following outcomes:

Factor	Project Outcome
Infrastructure Improvements	x Expand and modernize the Auto Trades training space to align with industry developments x Reduces health, safety and occupational

	x Provides opportunity for infrastructure improvements and efficiencies during renovation process
Cost Effectiveness	x Makes use of existing support facilities
Strategic Alignment	x Increased capacity to work with industry in upgrading training for their apprentices and red seal technicians x The project aligns with labour market demand for skilled auto service technicians and auto collision technicians
Quality Education	x The project will align training facility layout and operations with curriculum and with job market demands

6.0 Project Cost/Funding

The following table identifies anticipated costs associated with the project, and includes assumptions for the costs.

Cost Element	Amount	Comment/Assumption
Pre-design	$ 55,000	
Planning & Design	$ 1,830,000	
Renovations:		Includes escalation
Phase 1	$ 9,117,000	Temp support and Auto Service lab
	$ 1,400,000	Hazardous material remediation
Phase 2	$ 6,078,000	Auto Collision and Refinishing labs
Contingency	$ 1,020,000	10% of construction cost
Total	$19,500,000	Excludes Taxes

The majority of project costs are anticipated to be funded by oj 9

1.0 Current Situation

Vancouver Community College Health Scie nces Department currently provides

Program	Student FTEs (2019-20) (Projected)	Number of Cohorts
Dental Technology Sciences	42	3
Dental Hygiene	44	2
Certified Dental Assisting	86	1
Dental Reception Co-ordinator	22	2
Denturist	48	3
Total	242	11

In addition, VCC's dental department has a CDA distance program that offers continuous intake. Currently there are approximately 120 students in that program. Under the Distance Education umbrella, VCC offers a directed studies program that provides training and mentoring of individual skills to students who are working to meet the requirements of licensing for Certified Dental Assisting across Canada. Furthermore, the distance program also offers a radiography module for those already working in dental offices as a chair side assistant or dental receptionist and wanting to take X-rays as part of their duties.

VCC operates a Tooth Trolley program, funded/supported by corporate sponsor. This program provides oral hygiene instruction, polishing, fluoride, fissure sealants, minor extractions and restorative procedures to children from low income families.

2.0 Project Description

The Dental Program space renewal project includes the redevelopment of all program spaces at the Downtown campus.

The project's goal is to incorporate the latest developments in dental education, research and patient care into the existing facility, which was designed over three decades ago when technology and education practice were much different from they are today.

Functional programming, planning and design of the dental space would occur in 2019/2020. Construction will be phased, in order to minimize impact on the department's operation.

3.0 Project Objectives

4.0 Options Considered

The following table provides a summary of options considered to accommodate the evolving educational growth an d needs of the dental programs:

Option	Advantages	Disadvantages
Status Quo	x Maintains VCC's programs x Least capital cost	x Poor functionality x Shortage of clinical spaces x Aged infrastructure
Build New Dental Facility at Downtown Campus	x Ability to re-design and reconfigure space to suit the very needs of the programs.	x Most costly option x Other programs in the campus are disrupted x Implementation is difficult as space at VCC downtown campus in high demand.
Build New Dental Facility at Broadway Campus	x Ability to re-design and reconfigure space to suit the very needs of the programs. x Adjacent to rest of VCC's healthcare programs	x Second most costly option x Loss of current presence. Dental health services will be moved away from its current location and existing clients.
Renovate Existing Space Preferred Option	x Maintain familiar locations ensuring continuity of VCC's core programs and local dental care patients x Makes best use of existing facility's core and support services	x Not as functionally ideal as new facility x Total area is constrained by floor area available to use

5.0 Project Outcomes

The proposed project will have the following outcomes:

Factor	Project Outcome
Infrastructure Improvements	x Improve and modernize the Dental care education space to align with industry developments and current technologies x Provides opportunity for infrastructure improvements and efficiencies during renovation process
Cost Effectiveness	x Makes use of existing support facilities x Anticipated reduction in infrastructure maintenance cost after an overall renewal of all systems

Strategic Alignment	Ministry Priorities 1.1 Align post-secondary education training and programs with labour market demand to achieve a highly skilled workforce: According to British Columbia 2024 Labour Market Outlook, Dental Hygiene and Dental Assisting are both listed as high opportunity health occupations in BC. 1.3 Increase participation and successful completion of all students : The project will be more attractive to students and support increased completion rates. 2.2 Build on our strengths to enhance the quality of our post-secondary education : The project builds on the strengths of the current VCC programs and facilities to deliver programs with greater quality.
Quality Education	Quality education is supported by providing training facilities aligned with new curriculum reflecting current job market demands.

6.0 Project Cost/Funding

The following table identifies anticipated costs associated with the project, and includes assumptions for the costs.

Cost Element	Amount	Comment/Assumption
Pre-design	$ 40,000	
Planning & Design	$ 1,485,000	
Renovations	$ 12,005,000	
Contingency	$ 750,000	

Key Risk	Mitigation Strategy
Maintaining operation of existing programs during extensive renovations.	Schedule disruptive reno vations to align with shifting program intakes.
Limitation on overall available space to use	Test multiple program organization scenarios to identify the most functi onally efficient layout against the programs' space requirements.

8.0 Project Schedule

Project Phase	2019/20	2020/21	2021/22	2022/23	2023/24
Pre-design					
Planning -Design					
Renovations					
Phase 1					
Phase 2					

1.0 Current Situation

Vancouver Community College has been experiencing increasing enrollment in University Transfer/College Foundation (UT/CF) Programming particularly in relation to Lab and Computer Sciences. Between 2013/14 and 2017/18 there was a 20% increase in the number of courses in this area. Within the UT programming in the STEM fields, (Sci ence, Technology, Engineering and Math) the growth is even more pronounced, with enrollment increasing 65% over the

The majority of project costs are anticipated to be funded by the Ministry.

7.0 Key Risks

Key risks of the project are identified in the following table along with proposed mitigation strategies.

Key Risk	Mitigation Strategy
Maintaining operation of existing programs during extensive renovations.	x Work on labs and training support spaces will be undertaken on a staggered schedule such that no more than 1-2 labs are unavailable within a given semester. x Schedule disruptive reno vations to align with shifting program intakes.
Difficult to make space functionally suitable due to existing structural bay sizes.	Test multiple layout and organization scenarios to identify the most functional scenario balanced against the scope of renovations.

8.0 Project Schedule

Project Phase	2019/20	2020/21	2021/22	2022/23	2023/24
Programming					
Planning-Design					
Construction					
UT – Physics					
UT – Biology					
UT – Chemistry					
Multi Use Learning Labs					

Five-Year Capital Plan (2019/20-2023/24)

Attachment 2: Project Overview

Institution	Campus/City	Project Title	Project Category (1, 2 or 3)	Project Priority
Vancouver Community College	Broadway Campus/ Vancouver	Building Envelope Renewal (BWYA)	2	5 of 5

1.0 Current Situation

Vancouver Community College's Broadway A campus consists of multi-level reinforced concrete structure buildings with steel stud exterior wall assemblies. The exterior walls are face sealed stucco with single pane glazing in aluminum frames. The complex was constructed in1982 and has an FCI of 0.61.

2.0 Project Description

After 36 years, the building envelope is we ll beyond its expected service life and is showing signs of deterioration. Both RJC Envelope Consultants and VFA engineering reports recommend replacement of these building systems.

Exterior Wall and Window/Skylight Assemblies

Replacement o f existing face seal stucco on steel stud wall assembly with new exterior insulated rainscreen wall assembly including all integration details and an allowance for the repair of corroded steel studs.

Replacement of the existing windows and skylight with new thermally broken aluminum framed insulated sealed glass units and new pressure plate system aluminum framed skylights.

3.0 Project Objectives

The project objectives include:

- Restore integrity of building envelope components
- Prevent water ingress into the building
- Improve occupant comfort and air quality in the building
- Reduce operational energy costs for the college
- Reduce GHG emissions
- Prevent potential failure of envelope and membrane assemblies and corresponding high cost of emergency repairs

Factor	Project Outcome
Energy and Emission Reduction	Significantly reduce energy costs and GHG emissions.

6.0 Project Cost/Funding

Cost Element	Amount	Comment/Assumption
Exterior wall and window replacement	$16,200,000	Phased
Contingency	$ 1,800,000	
Total	$18,000,000	Excludes Taxes

The majority of project costs are anticipated to be funded by the Ministry.

7.0 Key Risks

Key risks of the project are identified in the following table along with proposed mitigation strategies.

Key Risk	Mitigation Strategy
Failure of building envelope systems requiring expensive, emergency repairs and increased future maintenance costs.	Controlled, phased approach to envelope replacement based on priorities identified in building envelope condition assessment.
Failure of building envelope systems leading to indoor air quality issues, and related health and safety concerns.	Controlled, phased approach to envelope replacement to prevent water ingress issues that can cause mold/air quality issues and potential safety hazards.

8.0 Project Schedule

Project Phase	

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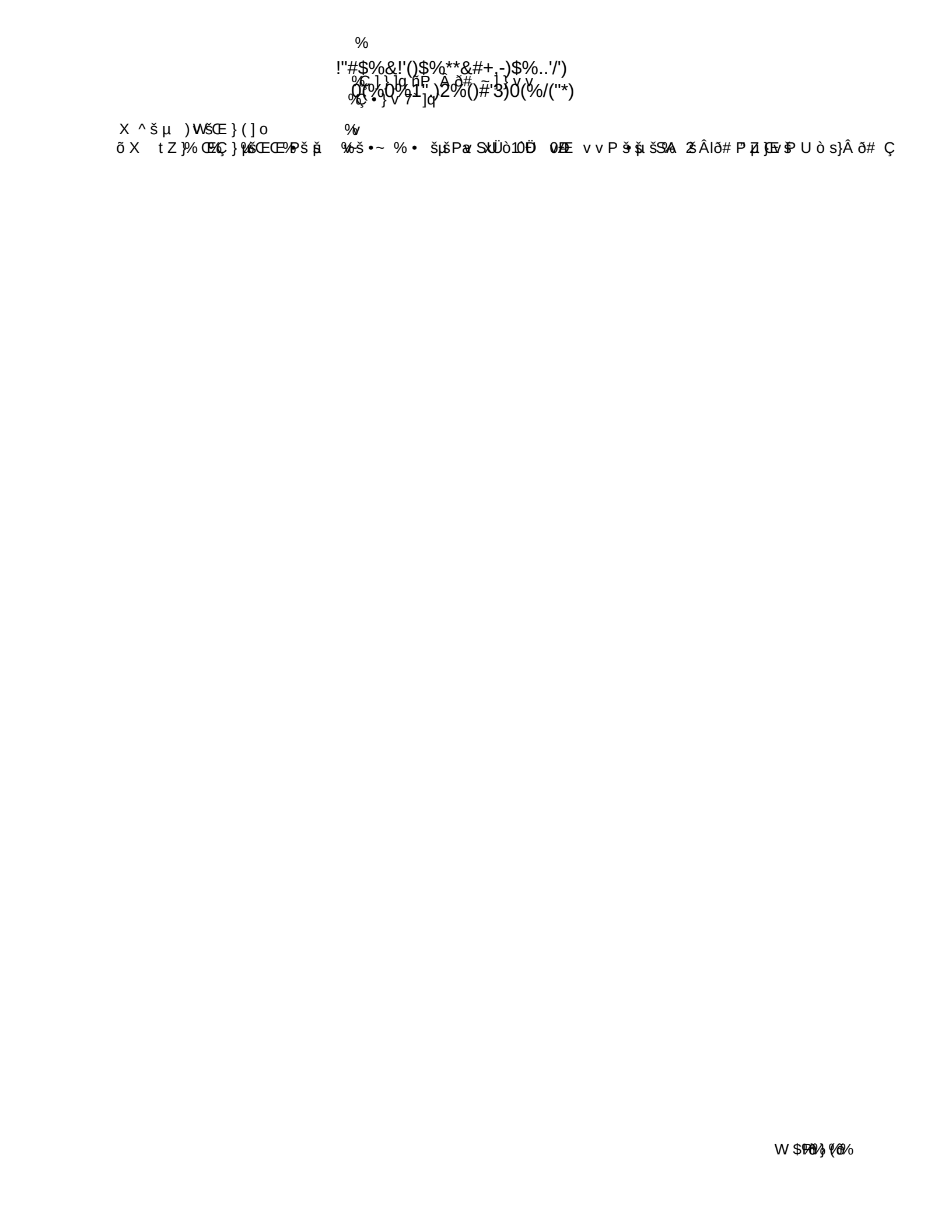

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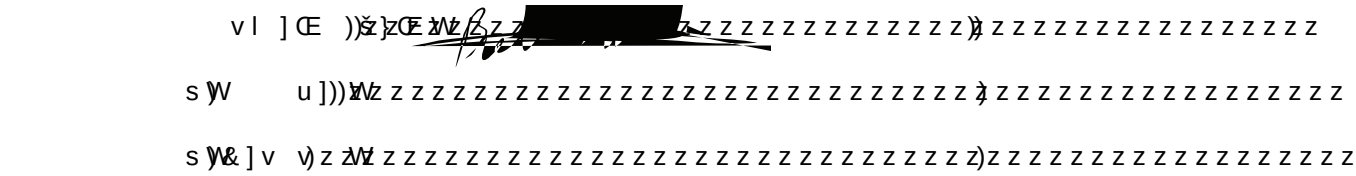

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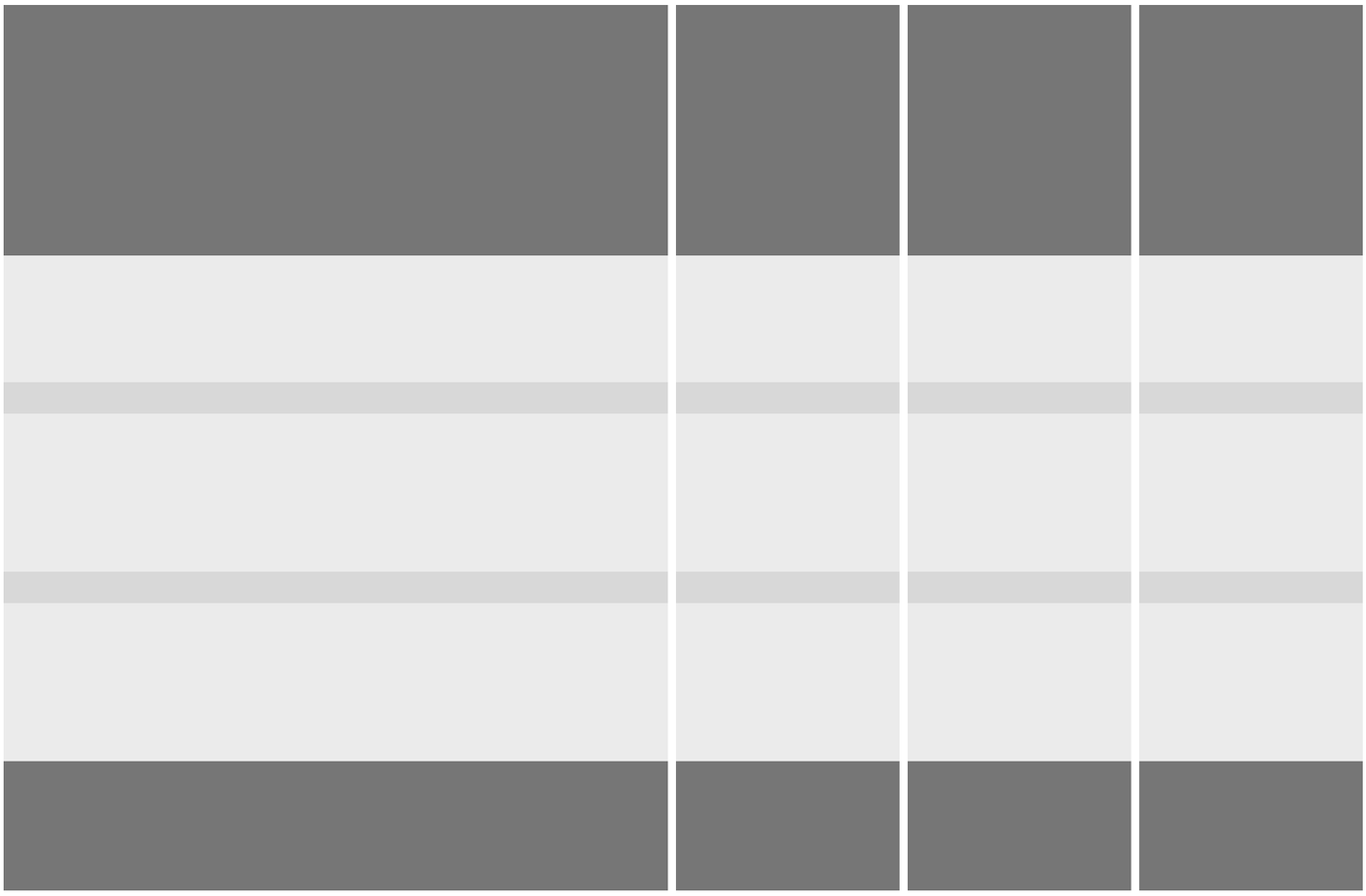

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“Business & Project Management”

Post-Degree Diploma

u ŒU îìíó

WŒ}‰}•š ^šš ŒW : vµ ŒÇ îìíõ

~ ï • Identify how the program supports VCC’s mission, core values, and strategic objectives?

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~ ó • What evidence is there of labour market, professional or community demand for graduates?
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~ ô • Which related programs are available in the lower Mainland and/or online: how do they compare in terms of focus, intended outcomes, length, costs and size?
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~ í ñ • How will the program address the needs of under-prepared students? How will you get these students into appropriate upgrading courses or programs? What options are available?
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~ í ò • How will the program address equity by decreasing systemic barriers? Is this type of program traditionally or historically underrepresented in specific cohort groups (e.g., gender and/or age imbalance, First Nations)? How will the program address these issues?
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~ í ó • How will the program ensure educational effectiveness (e.g., retention, progression, completion)?

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This document outlines associated resources required to adequately implement the proposed curriculum It is submitted

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Title: Travel Policy
Effective Date: June 13, 2000
Policy Category: Administration
Number: B.2.16

Travel Policy

Purpose	To provide guidelines for employee travel while on College business.
Policy	All College travel will be conducted in the most cost effective

x Within Canada and the U.S., meals will be reimbursed at the following per diem rates:

Breakfast	$10.00
Lunch	$15.00
Dinner	$25.00

Total $50.00 per calendar day in either Canadian or US funds.

The above rates apply to each calendar day an employee is travelling on College business.

Reference

Reimbursement of Expenses Policy B.1.3

1. Policy Sponsor: Manager, Purchasing

2. Approvals:

President: _____ Date:

Education Council Chair: _____ Date:

Operations Council Chair: _____ Date:

Board Chair: _____ Date:

3. Amendments:

President: _____ Date:

Education Council Chair: _____ Date:

Operations Council Chair: _____ Date:

Board Chair: _____ Date:

4. Review Date:

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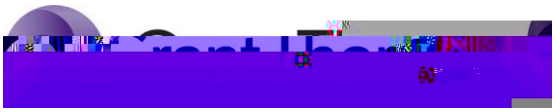

Vancouver Community College

Spending Authority Review
March 2014

Contents

Page

1 Background

1 Background

1.1. Project Description

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2 Assessment and Recommendations

2.1. Approach

We conducted our assessment during March 2014, and undertook the following procedures:

a. Obtained the information of the other institutions from their websites (e.g. # of students, # of campus locations, annual revenue and # of programs) and evaluated them against VCC for similarity. Refer to Appendix A for the Institutions Comparative Chart.

b. Mapped the spending authority limits of VCC to WKH LQVWLWXWLRQV WKDW DUH in the step a). Refer to Appendix B for Comparison with Similar Institutions

c. Mapped the spending authority limits of VCC to WKH LQVWLWXWLRQV WKDW DUH VLPLODU µ LQ Refer to Appendix C for Comparison with Somewhat Similar Institutions

d. Analysed the benchmarking charts in Appendices B and C

e. Developed a new spending authority matrix that is considered reasonable based on the benchmarking exercise

2.2. Observations and Recommendations

Based on the benchmarking result, Grant Thornton developed the following new spending authority matrix:

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The following observations were noted and considered in the development of the new spending authority matrix:

- Considering that the approval limits given to the Deans/Directors level or to similar institutions (i.e. University of Fraser Valley, Douglas College and Camosun College), considered the approval threshold of $75,000 to be appropriate for that level.

- Granting the Director of Finance spending authority limit up to $100,000 is considered appropriate as it complies with the needs and functions of the institution and increases the efficiency of the approving process. It is noted that all of the three similar institutions grant some level of spending authority to personnel with positions below the Directors/Deans/Associate VPs level.

- Compared to the approval limits given to the VPs and President at University of Fraser Valley, the approval limits for the VPs and President at VCC are considered relatively lower (i.e. $500,000 at UFV and $200,000 at VCC). At Douglas College and Camosun College, Purchasing Director/Manager and Associate Deans/Registrar are granted with approval authority up to $250,000 or higher depending on the total department budget. Thus, we concluded that it is appropriate to increase the approval limits for the VPs and President at VCC between $200,000 and $750,000.

- Spending between $200,000 and $500,000 currently requires an approval from the Finance Committee at VCC; however the most institutions included in the comparison do not require the Finance Committee approval for the similar spending considered. Finance Committee approval for the similar spending ranges from $100,000 to $1,000,000.

Appendix C - Comparison with Somewhat Similar Institutions

KPU = Kwantlen Polytechnic University, Langara = Langara College, Capilano = Capilano University

	Less than $5,000	> $10,000	Up to $25,000	>$25,000	Up to $75,000	Up to $100,000	Up to $200,000	Up to total department budget	$200,000-$500,000	> $500,000	Approve Capital Construction
[redacted]	KPU	Langara	Capilano	[redacted]							

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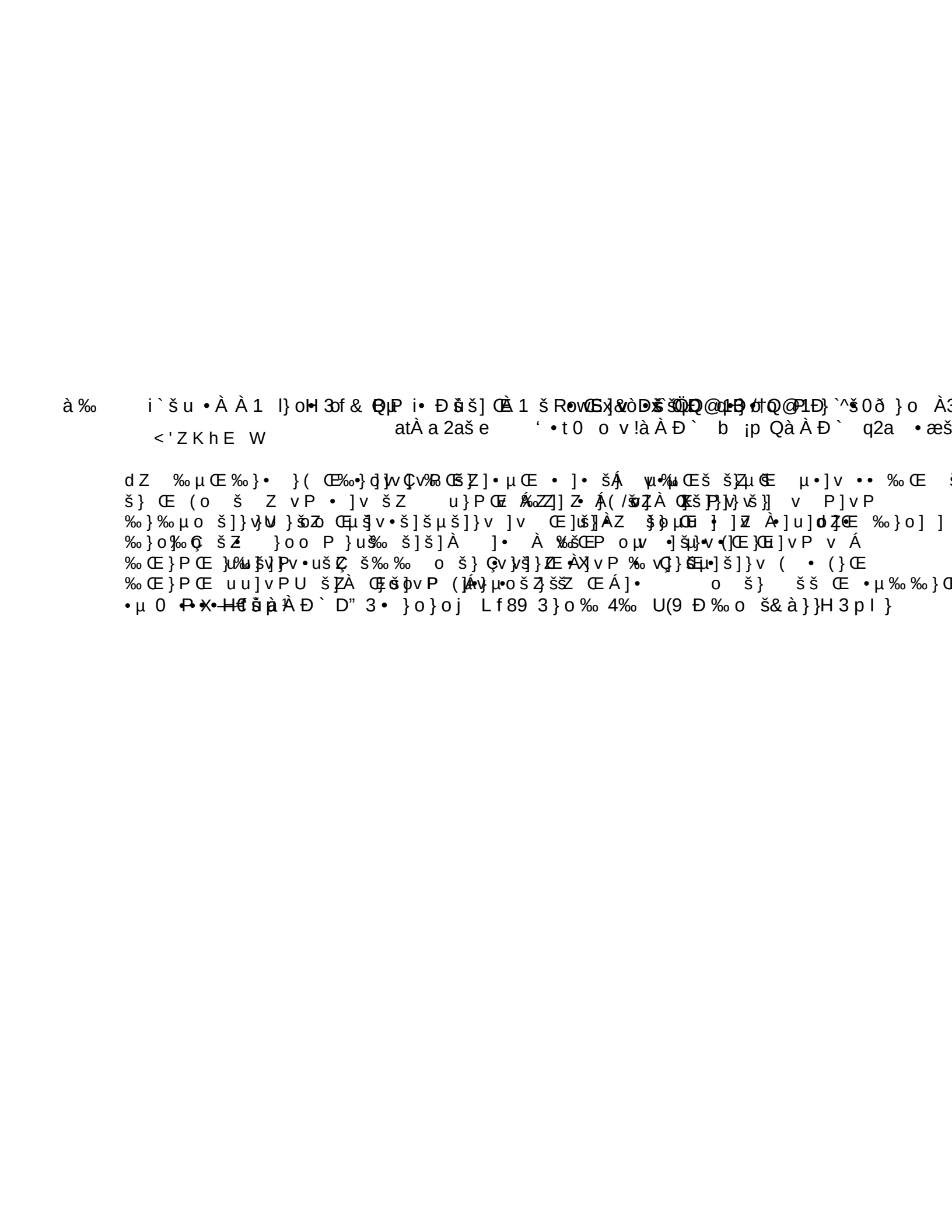

Title: Tuition Fee Waiver for Seniors Policy

3. Seniors who wish to audit a course, must obtain permissic from the department head prior to applying for the tuition waiver. Permission to audit does not guarantee approval of a tuition waiver request.
4. Anyone who registers as a tuition payer to ensure a seat in a course, willnot receive a refund of tuition fees.

1. Policy Sponsor Registrar

2. Approvals:

President _____ Date: _____

Education Council Chair N/A Date: _____

Operations Council Chair _____ Date: _____

Board Chair _____ Date: _____

3. Amendments

President _____ Date: _____

Education Council Chair _____ Date: _____

Operations Council Chair _____ Date: _____

Board Chair _____ Date: _____

4. Review Date

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