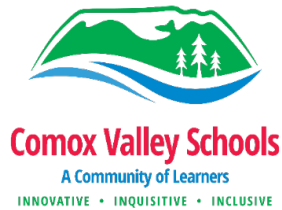


2025 PSO CLIMATE CHANGE ACCOUNTABILITY REPORT (CCAR)

SCHOOL DISTRICT NO. 71 (SD71)
COMOX VALLEY SCHOOLS



*We acknowledge with respect and gratitude that this report was produced on
the Unceded Traditional Territory of the K'ómoks First Nation, the traditional
keepers of this land on which Comox Valley Schools operates.*



*North Island Distance Education School – new windows & cladding system
on the east side of building (Phase II of the Building Envelope Upgrade)*

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Double-Sided Printing*

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Executive Summary

As a Public Sector Organization (PSO), School District No. 71 (SD71), also known as Comox Valley Schools, fulfills the legislative reporting requirements of the [Climate Change Accountability Act](#) and the [Carbon Neutral Government Regulation](#) through the preparation of this Climate Change Accountability Report (CCAR). Guided by the district's [Strategic Plan](#) – emphasizing environmental stewardship, responsible resource management, and student-centred learning environments – SD71 continues to advance initiatives that promote long-term sustainability and operational efficiency.

To achieve carbon neutrality for the 2025 reporting year, the district retired 1,790 tonnes of carbon dioxide equivalent (tCO₂e) through the purchase of carbon offsets, at a total cost of \$44,750.00. This total includes a prior-year adjustment (PYA) of 26 tCO₂e, primarily related to paper purchases not captured during the previous reporting periods.

Total offsetable emissions reported by the district for 2025 were 1,764 tCO₂e, comprising 1,292 tCO₂e from direct-fuel combustion (stationary sources), 174 tCO₂e from purchased energy, 184 tCO₂e from mobile sources, and 114 tCO₂e from paper consumption. After accounting for the prior-year adjustment, total offsetable emissions increased by approximately 8% compared to 2024.

While electricity consumption increased only modestly between 2024 and 2025, emissions associated with purchased energy rose more significantly. This change is attributable to an updated 'BC Integrated Grid electricity emission factor' applied in the 2025 reporting year. The increase reflects the province's greater reliance on imported electricity, rather than a material change in the district's operational energy performance. As a PSO, SD71 remains focused on reducing energy consumption within its operational control, while recognizing that year-to-year emissions are influenced by external grid factors beyond its direct control.

Stationary source emissions, categorized as direct-fuel combustion in the Clean Government Reporting Tool (CGRT), which represent the district's largest emissions category as a PSO, accounting for approximately 73% of total offsetable emissions. In 2025, these emissions declined by about 2%, from 1,318 tCO₂e to 1,292 tCO₂e. This reduction occurred despite an increase in total facility square footage, indicating improved building energy-efficiency and system-performance across the district's facilities.

Over a longer horizon, Comox Valley Schools has achieved significant and sustained reductions in stationary source emissions. Between 2010 (baseline year) and 2025, emissions from direct-fuel combustion have declined from approximately 1,976 tCO₂e to 1,292 tCO₂e; representing a reduction of roughly 35%. This long-term trend reflects the cumulative impact of capital investments in heating infrastructure, energy-efficiency improvements, and ongoing operational optimization within district-owned buildings.

In addition, 2025 marked an important milestone in the district's role as a PSO in managing refrigerant-related emissions. During the 2025 reporting year, SD71 made significant progress in consolidating and refining its hydrofluorocarbon (HFC) inventory and initiated fugitive emissions reporting in alignment with government requirements. Processes are now in place to systematically identify, record, and track refrigerant systems and leak events across district facilities, with ongoing refinement planned for future reporting years.

Together, these results demonstrate Comox Valley Schools' commitment, as a PSO, to accountability and continuous, measurable performance improvement, while prioritizing tangible, on-site emissions reductions aligned with provincial climate objectives and the district's strategic plan priorities.

PART 1. Legislative Reporting Requirements

Declaration Statement

This Climate Change Accountability Report (CCAR) for the period of January 1, 2025, to December 31, 2025, summarizes Comox Valley Schools' GHG emissions profile, the total offsets required to achieve net-zero emissions, the actions undertaken in 2025 to reduce GHG emissions, and our plans to continue reducing emissions in 2025 and beyond.

The CCAR will be posted to the district's website www.comoxvalleyschools.ca/reports/.

Emissions Reductions and Plans

1A. Stationary Sources (e.g. buildings, power generation)

Comox Valley Schools is committed to minimizing GHG emissions and strengthening its resilience to climate-related challenges, including rising heating and cooling costs, increasing climate variability, and growing demands on aging facilities. While energy-efficiency remains a core component of SD71's strategy, the district is also considering a broader climate-resiliency approach that incorporates both mitigation (reducing emissions) and adaptation (preparing for and responding to climate impacts).

Senior management plays an active role in identifying and securing funding opportunities that support emission reductions, climate-resilient infrastructure, and long-term operational sustainability. When evaluating needs for retrofitting or replacing equipment, the district is guided by four key principles:

- I. Creating healthy environments for occupants, including airflow & quality, temperature, and noise levels;
- II. Reducing energy consumption;
- III. Reducing energy waste; and
- IV. Increasing equipment and system-efficiency.

By integrating mitigation and adaptation considerations into these principles, SD71 ensures that upgrades not only reduce GHG emissions but also enhance the district's ability to withstand and respond to evolving climate risks.

Comox Valley Schools is also committed to implementing practical and cost-effective energy conservation measures as part of its building initiatives. Each measure is carefully reviewed and evaluated to ensure projected energy savings are optimized, durable, and aligned with long-term climate-resiliency goals.

Energy-Efficiency & Sustainability Projects in 2025 included:

- I. **North Island Distance Education (NIDES) Phase II of III – Building Envelope Upgrades:** Upgrading windows and improving the building envelope can significantly enhance energy-efficiency and reduce greenhouse gas emissions. High-performance windows minimize heat loss, reduce drafts, and improve indoor comfort, while exceeding minimum code requirements to deliver even greater energy savings. Adding insulation to walls and roofs, along with reducing air leakage during enclosure renewals, further lowers heating demand and strengthens overall building performance. Together, these upgrades create a more durable, comfortable, and energy-efficient building with a smaller carbon footprint. All three phases of the NIDES building envelope work were funded by the School Enhancement Program (SEP) under the Annual Minor Capital Plan.
- II. **Cumberland Community School (Strathcona) – Boiler Upgrade:** Replaced existing gas-fired boilers, that were at the end-of-service life, with new high-efficiency condensing boilers. Funded through the Annual Facilities Grant (AFG) alongside Fortis BC rebates.
- III. **Royston Elementary – LED Lighting & Controls Update:** Upgraded the school to LED lighting and modern controls. Funded through the Annual Facilities Grant (AFG), with additional support from BC Hydro rebates.

- IV. **Highland Secondary – Domestic Hot-Water Plant Upgrade:** Replaced the boiler-connected domestic hot water system with a dedicated ultra-high-efficiency water heater, streamlining operations, reducing heat loss, and allowing the main boiler to shut-down when not required. Funded through the Annual Facilities Grant (AFG).
- V. **George P. Vanier Secondary – HVAC Upgrades:** Replaced three inefficient, end-of-life Make-Up Air Units (MAUs) with high-efficiency rooftop units. Funded through the Carbon Neutral Capital Program (CNCP) under the Annual Minor Capital Plan.
- VI. **Courtenay Elementary – Cladding and Window & Door Replacement:** Replaced the exterior cladding including windows and door of the Library and Classroom Portable.
- VII. **Aspen Park Elementary – Roofing Upgrade:** Replaced end-of-life roof sections 1 & 4 with a high-performing Styrene-Butadiene-Styrene (SBS) system.
- VIII. **Aspen Park Elementary – Invasive Species Brush Removal & Stepped Wall:** With environmental and arborist consultation, a large section of invasive species was removed, and Phase I of II of the stepped wall retainment was completed, including the planting of native species and the creation of an accessible pathway to the upper playfield area.

1B. Mobile Sources (e.g. fleet vehicles, off-road/portable equipment)

Mandating greater vehicle fuel-economy is a straightforward way to reduce GHG's from motor vehicle use. Optimal fuel performance is a driving factor embedded within SD71's vehicle policy. The SD71 vehicle policy incorporates tips from *Natural Resources Canada* including idling reduction tips and strategies. Management reviews the vehicle policy with maintenance staff annually.

Additionally, mileage and fuel consumption tracking are part of Comox Valley Schools methodology for reducing fuel consumption, promoting fuel-efficiency, and reducing emissions. The district also continues to remove older fleet vehicles and purchase newer vehicles that are fuel-efficient and produce less emissions.

1C. Paper Consumption

Paper consumption represents a relatively minor but monitored component of Comox Valley Schools overall greenhouse gas emissions profile. In 2025, emissions associated with paper use accounted for approximately 6.5% of total offsetable emissions, consistent with previous reporting years and substantially lower than the other emission sources.

During the 2025 reporting year, paper-related emissions increased compared to 2024. Paper purchases rose by approximately 3,443 reams, resulting in an increase of about 24 tCO₂e, or a 27% rise in offsetable paper emissions. A portion of this increase reflects improved data completeness, including the incorporation of previously unaccounted-for paper procurement in earlier reporting periods.

While the increase in paper consumption is notable, it is operationally driven, reversible, and does not reflect a structural change in the district's emissions profile. As a PSO, Comox Valley Schools will continue prioritizing reductions in higher-impact areas – especially stationary sources, while identifying opportunities across all operations.

The district continues to advance initiatives to reduce paper consumption, including expanded digital workflows, centralized printing, and the gradual reduction of individual printers where feasible. Technology-enabled processes and electronic document management remain key tools for moderating use over time.

GHG Emissions and Offsets Summary Table:

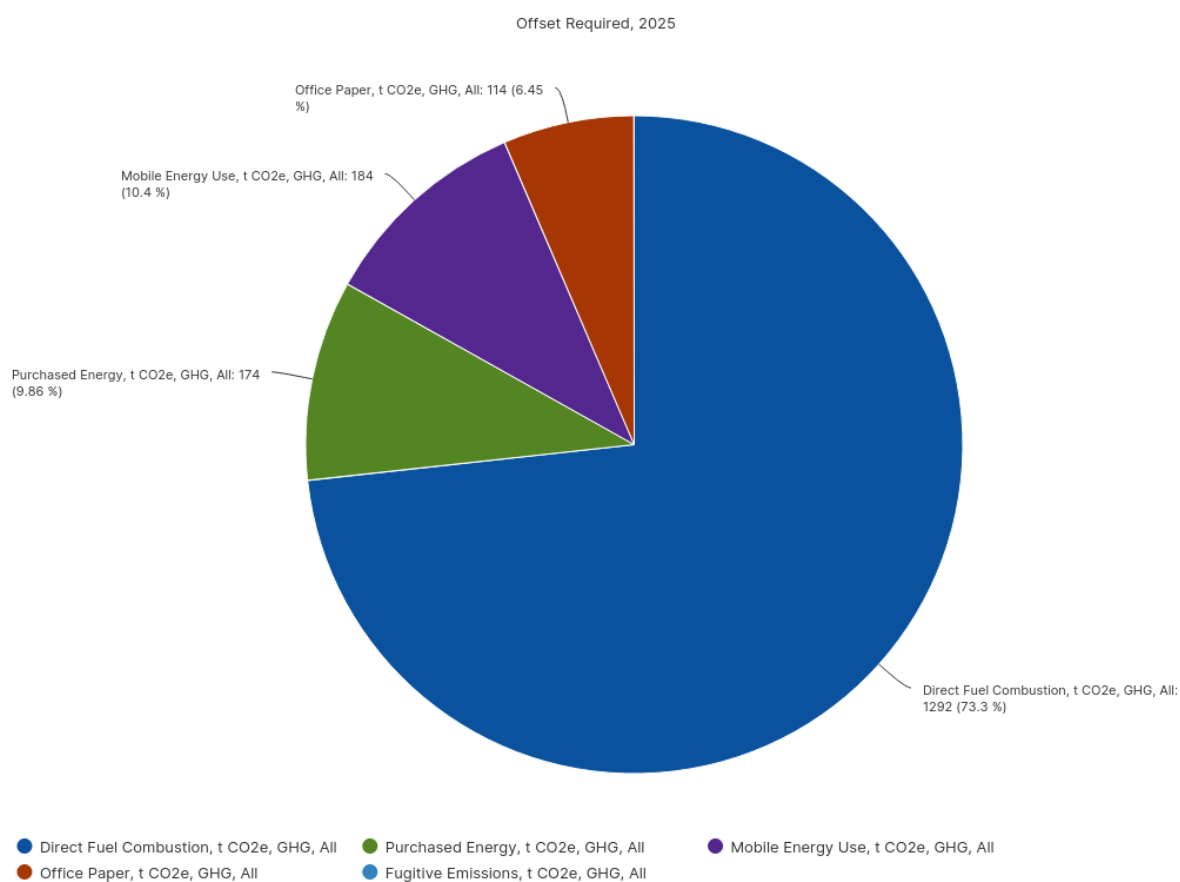
GHG emission: January 1, 2025 to December 31, 2025	
Total BioCO ₂	40
Total Emissions (tCO ₂ e)	1,826
Total Offsets (tCO ₂ e)	1,764
Adjustments to Offset Required GHG Emissions Reported in Prior Years	
Total Offsets Adjustment (tCO ₂ e)	26
Grand Total Offsets for the 2025 Reporting Year	
Grand Total Offsets to be Retired for 2025 Reporting Year (tCO ₂ e)	1,790
Offset Investment (\$) [Grand Total Offsets to be Retired for 2025 Reporting Year x \$25 per tCO ₂ e]	$(1,790 + 0) \times \$25$ = \$44,750

Retirement of Offsets:

In accordance with the requirements of the *Climate Change Accountability Act* and *Carbon Neutral Government Regulation*, School District No. 71 (**the Organization**) is responsible for arranging for the retirement of the offsets obligation reported above for the 2025 calendar year, together with any adjustments reported for past calendar years (if applicable). The Organization hereby agrees that, in exchange for the *Ministry of Environment and Climate Change Strategy* (**the Ministry**) ensuring that these offsets are retired on the Organizations behalf, the Organization will pay within 30 days, the associated invoice to be issued by the Ministry in an amount equal to \$25 per tonne of offsets retired on its behalf plus GST.

Clean Government Reporting Tool (CGRT) GHG Offset Summary:

Emission Category	Offset Required 2025
Direct-Fuel Combustion	
tCO ₂ e, GHG, All	1,292
Purchased Energy	
tCO ₂ e, GHG, All	174
Mobile Energy Use	
tCO ₂ e, GHG, All	184
Office Paper	
tCO ₂ e, GHG, All	114
Fugitive Emissions	
tCO ₂ e, GHG, All	n/a
TOTAL tCO₂e	1,764



CGRT graph showing proportional GHG emissions in tCO₂e by SD71 in 2025

PART 2. Public Sector Leadership

2A. Climate-Risk Management

Comox Valley Schools is beginning to assess climate-related risks that may affect district facilities and operations. As a PSO, the district recognizes its responsibility to both reduce emissions and prepare its infrastructure for the impacts of a changing climate. School facilities are critical public assets that support community well-being, education & child care, and emergency response, making climate resilience an essential part of the district's climate accountability.

Climate resiliency considerations are emerging within the operations team through facilities condition assessments, long-range facilities planning, energy management planning, and capital investment decisions. The district is reviewing climate resilience frameworks and standards for public sector buildings to guide long-term planning and identify opportunities to strengthen infrastructure resilience, including how these considerations can inform future capital plan submissions.

As part of this work, Comox Valley Schools is exploring 'low carbon resilience (LCR) strategies', an integrated planning approach that addresses both mitigation and adaptation. This includes aligning emissions-reduction initiatives with measures that enhance building durability, indoor environmental quality, and operational reliability under changing climate conditions. The district has also implemented system-wide HVAC air-quality pre-sets to support healthier indoor environments during smoke and heat events, providing an early example of adaptation in practice.

Provincial direction outlined in the [Climate Preparedness and Adaptation Strategy: Actions for 2022–2025](#) emphasizes the importance of coordinated, place-based action to strengthen the resilience of public facilities and community infrastructure. Comox Valley Schools aligns with this direction by integrating climate adaptation considerations into retrofit planning, system upgrades, and capital renewal activities, alongside emissions-reduction objectives.

The 2025 Provincial [Climate Change Accountability Report](#) reinforces that effective climate risk-management requires collaboration across PSOs, government, utilities, Indigenous Peoples, and community partners. As a PSO, Comox Valley Schools will continue to strengthen partnerships

and align district actions with broader provincial efforts to manage climate-risk and build community resilience.

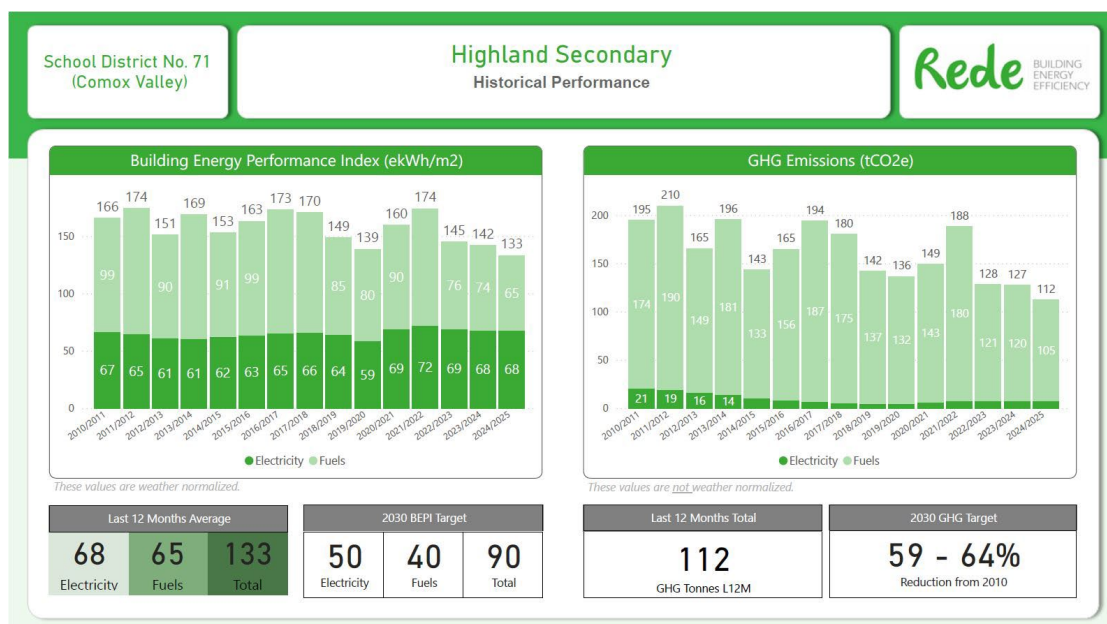
2B. Other Sustainability Initiatives

Comox Valley Schools continues to advance sustainability through a comprehensive range of initiatives that support student health, strengthen community connections, and meaningfully reduce the district's environmental footprint.

Through the *Food Infrastructure Program & Feeding Futures* – both provincial programs supporting school food initiatives – SD71 has expanded food services, introduced dedicated staffing, and upgraded equipment and ventilation systems to improve access to nutritious, locally sourced foods.

The district also partners with municipalities to support safe and active transportation, enhancing opportunities for walking, cycling, and rolling while helping reduce transportation-related emissions.

Annual Energy Report Cards further promote energy literacy by providing each school with Building Energy Performance Index (BEPI) data, carbon metrics, and practical, no-cost strategies to lower energy use.



Example of an 'Annual Energy Report Card' that is provided to each school annually

2C. Success Stories

As a PSO under the Climate Change Accountability framework, Comox Valley Schools primary opportunity to reduce greenhouse gas emissions lies in the operation and management of district-owned buildings. School facilities are the district's area of greatest operational influence, where improvements in system performance, energy-efficiency, and infrastructure renewal deliver measurable emissions reductions while supporting healthy, resilient learning environments.

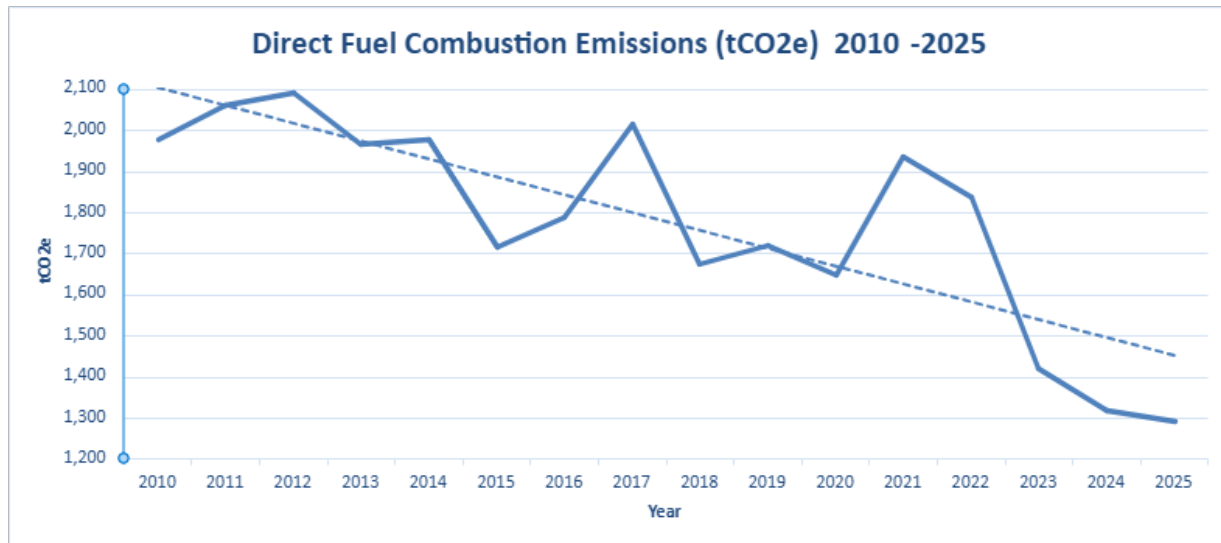
Over the past fifteen years, the district has achieved notable reductions in emissions from stationary energy sources through long-term capital investments, system upgrades, energy-efficiency improvements, and ongoing operational optimization. In CGRT, these emissions are categorized as direct-fuel combustion, which includes non-mobile fuel-burning equipment such as boilers, furnaces, and heating systems used primarily for space heating and domestic hot water. Stationary sources remain the district's largest emissions category, approximately 73% of total offsetable emissions in 2025, and the category the district can most directly influence through long-term capital planning and system upgrades. Continued progress in this area represents one of the most impactful pathways for further emissions reductions.

Between 2010 (base-line year) and 2025, stationary sources declined from approximately 1,976 tCO₂e to 1,292 tCO₂e, a long-term reduction of roughly 35%. This sustained trend reflects consistent investment in heating infrastructure, attentive maintenance, and continuous improvement in building operations, demonstrating a deliberate, performance-based approach to emissions management.

The district also realized near-term gains in 2025, with emissions decreasing by approximately 2% year over year from 1,318 tCO₂e to 1,292 tCO₂e despite growth in total facility square footage. This indicates improved energy performance across the building portfolio and shows that emissions reductions are achievable even as service demand expands.

The graph below illustrates this downward trend, showing direct-fuel combustion emissions

from 2010 (baseline year) to 2025 and the sustained progress achieved over time.



Direct-Fuel Combustion emissions (tCO₂e), 2010–2025, with linear trend line

A further success in 2025 was Comox Valley Schools progress in strengthening refrigerant related emissions management. During the 2025 reporting year, the district made substantial progress in consolidating and refining its hydrofluorocarbon (HFC) inventory and initiated reporting of fugitive emissions in accordance with government requirements. In parallel, processes are now in place to identify, record, and track refrigerant systems and leak events across district facilities, supporting improved oversight and management of fugitive emissions over time. As a PSO, this represents an important step toward increased reporting accuracy and regulatory compliance. The district will continue to refine and further formalize fugitive emissions tracking in future reporting years.

Together, these outcomes illustrate Comox Valley Schools commitment to accountability, measurable performance improvement, and continuous progress as a PSO. By prioritizing reductions within its sphere of operational control, particularly in district owned buildings, the district demonstrates climate leadership aligned with provincial objectives while laying a strong foundation for future emissions reductions, electrification efforts, and climate-resilient infrastructure planning.

Looking Ahead

Comox Valley Schools will continue advancing greenhouse gas reductions by integrating strategic and tactical energy management into district-wide operational and capital planning processes. Future actions will remain focused on achieving measurable, on-site emissions reductions within the district's sphere of operational control, supported by clear performance indicators, and continuous improvement practices.

A key performance indicator used by the district to monitor building energy performance is the *Building Energy Performance Index* (BEPI), expressed in kilowatt-hours per square metre per year. BEPI provides a consistent and comparable measure of energy intensity across district-owned facilities and supports ongoing evaluation of system performance, identification of optimization opportunities, and informed decision-making related to maintenance, retrofits, and equipment replacement. BEPI trends guide evidence-based actions and align operational improvements with provincial climate accountability expectations and Strategic Plan priorities related to operational excellence and sustainability.

Building on this performance-based approach, the district's energy-efficiency strategies will increasingly incorporate electrification assessments to inform long-term emissions-reduction pathways. Ongoing evaluation of buildings and mechanical systems, supported through regular review and updates to the district's mechanical inventory with internal and external expertise, will continue to align maintenance practices, lifecycle replacement decisions, and capital investment requests with the objective of reducing energy consumption and greenhouse gas emissions across all facilities.

While Comox Valley Schools is still in the early stages of formally developing a climate resiliency lens, aspects of LCR have already been applied in practice through recent capital planning decisions. For example, the planned replacement of aging rooftop units with air-source heat pumps (ASHP) integrated with energy recovery ventilation (ERV) at Queneesh Elementary School reflects both emissions-reduction and climate-adaptation objectives. From a mitigation

perspective, the project will reduce greenhouse gas emissions by replacing end-of-life, fossil-fuel-based equipment with high-efficiency electric systems. From an adaption perspective the ASHP provides cooling and the inclusion of ERV supports improved ventilation & indoor air quality, including during wildfire smoke & heat events. These measures enhance system performance, reliability, and occupant comfort under a broader range of operating conditions, including hotter days during months of May, June, and September. This integrated approach supports the SD71 Strategic Plan's commitment to safe, healthy, and resilient learning environments. Additionally, the project illustrates how emissions-reduction initiatives, such as electrification, can also support improved facility performance consistent with LCR principles, even prior to formal adoption of a resiliency framework.

As a PSO operating under British Columbia's Climate Change Accountability framework, Comox Valley Schools will continue to align future actions with current provincial policy direction. Guidance provided through the [CleanBC Roadmap to 2030](#), [BC Building Electrification Road Map](#), and [Powering Our Future: BC's Clean Energy Strategy](#) emphasizes energy-efficiency, fuel switching, and electrification of buildings as primary pathways for emissions reductions within the public sector. These directions reinforce the district's continued focus on stationary sources, which represent its largest emissions category and greatest opportunity for impact and align with Strategic Plan goals.

Capital and operations planning will continue to identify and incorporate energy-efficiency initiatives, including electrification projects that reduce energy consumption across district facilities. Climate adaptation considerations will be reviewed alongside retrofit and capital planning, where appropriate, to ensure long-term system performance within existing operational and funding constraints. Project assessment and implementation will advance through established Ministry planning and funding mechanisms, including the *Annual Capital Plan*, *Annual Facilities Grant (AFG)*, *Annual Operating Budget*, *Local Capital funding* and the *other Rebate Programs*. These processes support the Strategic Plan's long-term vision for sustainable, resilient, and efficient learning environments.

Planned Energy-Efficiency & Sustainability Projects for 2026:

- I. **Building Envelope Upgrade at NIDES (Phase III of III)** – replacement of windows, cladding, and exterior insulation supported by the School Enhancement Program (SEP).
- II. **HVAC Upgrade at Queneesh Elementary (Phase I of II)** – replacing aging Roof Top Units (RTUs) with Air-Source Heat Pump (ASHP) integrated with Energy Recovery Ventilation (ERV) supported by Carbon Neutral Capital Program (CNCP).
- III. **LED Lighting and controls upgrade at Courtenay Elementary** with the Annual Facility Grant (AFG) funding and BC Hydro rebates.
- IV. **Ongoing installations of solar photovoltaic arrays at Various Sites** with AFG funding and BC Hydro rebates.
- V. **Ongoing cladding, roofing, window, and door upgrades at Various Sites** with AFG funding.
- VI. **Ongoing replacement of end-of-life exhaust fans, rooftop and air-conditioning units at Various Sites** with AFG funding.
- VII. **Ongoing ventilation and appliance upgrades at Various Sites** with the Food Infrastructure Program (FIP) funding.
- VIII. **Ongoing Habitat Restoration & Protection at Various Sites** with AFG funding.
- IX. **Planting of native plant and tree species on Various Sites** with BC Parks funding.

Executive Sign-off:

 Signature	May 29, 2026 Date
Dr. Jeremy Morrow Name (please print)	Superintendent of Schools Title

Appendix A: Overview of Comox Valley Schools

Comox Valley Schools (SD71) is a positive, progressive, and growing school district situated on the east coast of Vancouver Island on the traditional territory of the K'omoks First Nation. Located within the Valley are the municipalities we serve: City of Courtenay, Town of Comox, Village of Cumberland, and the Regional District, including the surrounding communities of Black Creek, Merville, Royston, Union Bay, Hornby Island and Denman Island. Each location providing their own unique services and community cultures. School District No. 71 (SD71) is one of 60 school districts in British Columbia.

QUICK FACTS – SD71 Serves:

- 1 Regional District
- 2 Islands
- 11,000 + students
- 3 Municipalities
- 1 First Nation



Vancouver Island

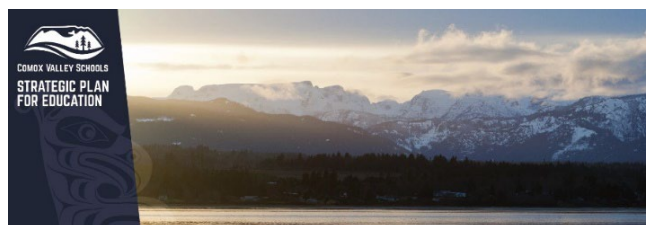
Fifteen Elementary Schools: Airport, Arden, Aspen Park, Brooklyn, Courtenay, Cumberland Community School (K-9), Denman Island, École Puntledge Park, École Robb Road, Hornby Island, Huband Park, Miracle Beach, Queneesh, Royston, Valley View

One Middle School: Lake Trail Community School (Gr. 6-9)

Three Secondary Schools: Georges P. Vanier, Highland, École Secondaire Mark R. Isfeld

Additional Schools/Programs: Glacier View Secondary Centre (Alternate Gr. 8-12), Nala'atsi Alternate Program, Navigate (NIDES), International Student Program (ISP)

[Link to SD71's Strategic Plan:](#)



Appendix B: Overview of GHG Reporting

In 2007, the BC Government took a major step in the fight against climate change by setting aggressive greenhouse gas (GHG) reduction targets and making it legally binding. The [Climate Change Accountability Act](#) (CCAA), formerly titled 'Greenhouse Gas Reduction Targets Act' (GGRTA) updates legislated targets for reducing greenhouse gases. Under the Act, BC's GHG emissions are to be reduced by the following listed targets set for the Public Sector Organizations (PSOs) and regulated by the Carbon Neutral Government:

- ❑ By 2025, BC will reduce GHG emissions by 16 percent, compared to 2007 levels
- ❑ By 2030, BC will reduce GHG emissions by 40 per cent, compared to 2007 levels
- ❑ By 2040, BC will reduce GHG emissions by 60 per cent, compared to 2007 levels
- ❑ By 2050, GHG emissions will be reduced by at least 80 per cent below 2007 levels

To meet legislated targets, all PSOs including school districts, are required to be carbon neutral. The phrase 'carbon neutral' is a way to explain and take responsibility for the GHGs emitted. As a PSO 'adding' GHGs to heat buildings, the emissions can be 'subtracted' by purchasing carbon offsets. These purchased offsets support innovative BC-based projects that create economic opportunities and fosters the use and development of clean technologies across the province.

All PSOs follow a five-step process to become carbon neutral and have been doing so since 2010. Comox Valley Schools has implemented the five steps to become carbon neutral. Firstly, **measuring** operational GHG emissions from district buildings, district vehicles and district-wide paper consumption. Secondly, **reducing emissions** where possible through an integrated approach. Thirdly, **offsetting** SD71 GHG emissions by purchasing an equivalent amount of high quality, made-in-BC carbon offsets. Fourthly, **reporting annually** on progress through the Climate Change Accountability Report (CCAR) and finally, **verifying data** through the BC government online application Clean Government Reporting Tool (CGRT) to convert GHG emissions into a unit of measure. All PSOs enter their data into CGRT which then converts this data into **tonnes of carbon dioxide equivalents (tCO₂e)**.