

**ATTACHMENT G**



**CITY OF NANAIMO  
APPLICATION FOR PERMISSIVE  
TAX EXEMPTION**

Office Use  
  
2021 PTE-08

ORGANIZATION: Vancouver Island Mental Health Society (VIMHS)		DATE: JUNE 24, 2020	
ADDRESS: 285 ROSEHILL STREET		PRESIDENT: ARTHUR BURROWS	
NANAIMO, BC		SENIOR STAFF MEMBER: TARYN O'FLANAGAN	
V9S 1E1		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: STEVE THOMPSON	
TELEPHONE: 250 758 8711		TELEPHONE: 250 588 1491	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: THE SOCIETY PROVIDES TRANSITIONAL HOUSING AND COMMUNITY BASED SUPPORT SERVICES. RESIDENTS MAY HAVE ADDICTIONS IN ADDITION TO A MENTAL ILLNESS. VIMHS ADDRESSES THESE ISSUES IN ALL HOUSING PROJECTS USING A RECOVERY BASED PSYCHOSOCIAL MODEL. WE CURRENTLY SERVE CLIENTS IN NANAIMO AND CAMPBELL RIVER			
NO. OF FULL TIME STAFF: 25		NO. OF PART TIME STAFF: 45	
NO. OF COMMUNITY VOLUNTEERS: 8		NO. OF VOLUNTEER HOURS PER YEAR: 150	
CLIENTS SERVED, LAST YEAR: APPROX. 250		CLIENTS SERVED, THIS YEAR (PROJECTED): EST. 300	
B.C. SOCIETY ACT REG. NO.: S-0012994		REVENUE CANADA CHARITABLE REG. NO.: 122 112 816 RR0001	
CURRENT BUDGET: \$2,936,000		LEGAL DESCRIPTION OF PROPERTY: LT A, SEC 1, LD 32, PLN EPP79331	
INCOME \$2,936,000		TAX FOLIO NUMBER: 82664.001	
EXPENSES: \$3,043,000			
NEXT YEAR PROJECTED: \$3,200,000		CURRENT YEAR TAXES (IF KNOWN): \$1,016.14	
INCOME: \$3,200,000			
EXPENSES: \$3,200,000			
SIGNATURE: <i>TARYN O'FLANAGAN</i>		TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: JUNE 24, 2020
<p><b>NOTE:</b> YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).</p>			

## **CITY OF NANAIMO GRANT QUESTIONNAIRE**

**1. Please describe the Purpose or Mandate of your organization in this community.**

Vancouver Island Mental Health Society (VIMHS) currently provides housing for 69 adults who have psychiatric illness and who in many cases also have an addiction. We provide staff support to aid in life-skills building so they can function as independently as possible. In many cities, the psychiatrically disabled make a significant portion of the homeless population. We are proud to be part of the solution of homelessness here in Nanaimo.

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**2. Please list the programs and services provided by your organization.**

Psycho-Social Rehabilitation, Medication management, Job preparation, mindfulness Training, preparation for renting (Ready to Rent Program), assessment and therapeutic Milieux, public education through workshops such as Mental Health First Aid and Hearing Voices that are Disturbing, supported housing, sobering and assessment center, overdose prevention site, community education initiatives.

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**3. Are you planning to change or add to current programs and services in the future?**

We are always open to expanding our services with the right community partners on projects that align with our organizations mission, and strengths.

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**4. Please describe the role of volunteers in your organization.**

VIMHS has a dedicated 8 Board of Directors who spend many hours working with paid staff to ensure that we deliver the best service possible. We also have a variety of health field volunteers such as yoga or exercise instructors who work with our residents. We also make space available for peer/volunteer groups such as Alcoholics Anonymous and Narcotics

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**5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.**

VIMHS applied for and received funds from the United Way Nanaimo, from BC Gaming Branch, BC Housing, Rotary Club North and Mid Island Coop in recent years.

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

6. **Please provide details of fees for service in your organization, and how costs and fees are determined.**

The 2352/2356 Rosstown Rd location is a licensed facility which charges the Ministry of Housing and Social Development a mandated per diem of \$45 / day. Our Semi-independent (SIL) houses charge \$425.00/month rent.

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7. **If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.**

VIMHS is an independent Non Profit Society and registered charity

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8. **If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.**

N/A

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9. **Please describe current or planned approaches to self generated income.**

VIMHS has a fairly constant ability to generate income of roughly \$50,000 / year. This is through fundraising, and delivering training programs to other organizations at a reduced cost, to benefit the community.

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10. **Is there any other information about your organization that you would like to provide to support your application?**

We have received an Innovative Community Capacity Building Award. Our Public Education and Community Outreach Programs support psychiatrically disabled, low income individuals. Twenty percent, or one in five people have mental health issues; more individuals die by suicide than in all motor vehicle accidents combined, indeed suicide is the leading cause of death for those under the age of 24. Estimates are that up to 90% of homeless persons have a mental illness and their average life expectancy is 20 years shorter than the rest of the population. The situation is dire; the effect of our Public Education and Community Outreach Programs is to increase the responsiveness of community institutions and the general public to the population disabled by mental illnesses increasing their greater participation in the wider community, including its arts, culture, sports, recreation, and community education.

**CITY OF NANAIMO  
GRANT QUESTIONNAIRE**

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We recognize the City's support on all printed materials, at our AGM, and on our website.

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Permissive Tax Exemption Application.docx





# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

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ADDRESS: <b>2356 ROSSTOWN ROAD</b>	PRESIDENT: <b>ARTHUR BURROWS</b>
<b>NANAIMO, BC</b>	SENIOR STAFF MEMBER: <b>TARYN O'FLANAGAN</b>
<b>V9T 3R7</b>	POSITION: <b>EXECUTIVE DIRECTOR</b>
	CONTACT: <b>STEVE THOMPSON</b>
TELEPHONE: <b>250 758 8711</b>	TELEPHONE: <b>250 588 1491</b>

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## 2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **VANCOUVER ISLAND MENTAL HEALTH SOCIETY**  
Incorporation Number: S0012994  
Business Number: 12211 2816 BC0001  
Filed Date and Time: June 27, 2019 04:39 PM Pacific Time  
Annual General Meeting (AGM) Date: June 25, 2019

### REGISTERED OFFICE ADDRESS INFORMATION

<b>Delivery Address:</b> 2352 - 2356 ROSSTOWN ROAD NANAIMO BC V9T 3R7	<b>Mailing Address:</b> 2352 - 2356 ROSSTOWN ROAD NANAIMO BC V9T 3R7
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### DIRECTOR INFORMATION AS OF June 25, 2019

**Last Name, First Name Middle Name:**

BRENNAN, JAMES

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

BURROWS, ARTHUR

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

FRASER, LYNNE

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

HOBENSHIELD, SHARON

**Delivery Address:**

NANOOSE BAY BC

**Last Name, First Name Middle Name:**

LUCHTMEYER, NATALIE

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

MINHAS, GAGAN

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

SCOTT, BILL

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

WILLIAMSON, BROCK

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

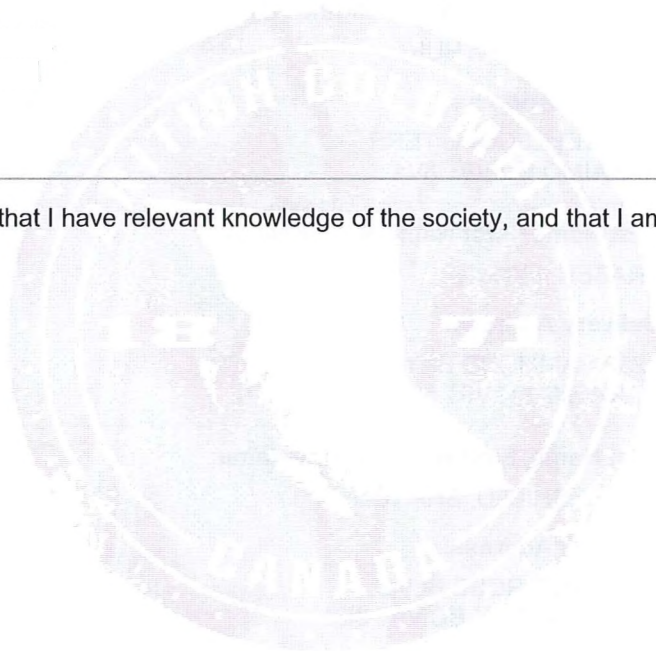
YAN, CHERYL

**Delivery Address:**

NANAIMO BC

**CERTIFICATION**

I, Jan Arkell, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



**VANCOUVER ISLAND MENTAL  
HEALTH SOCIETY  
FINANCIAL STATEMENTS  
March 31, 2019**

**VANCOUVER ISLAND MENTAL HEALTH  
SOCIETY**

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As at **March 31, 2019**

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<b>Schedule of Campbell River Sobering Centre Revenue and Expenses</b>	21

*Partners*

Grant McDonald, CPA, CA\*

Lee-Anne Harrison, CPA, CA\*

Anna Jones, CPA, CA\*

Joanne Novak, CPA CA\*

\*incorporated



## INDEPENDENT AUDITOR'S REPORT

The Directors  
Vancouver Island Mental Health Society

### Report on Financial Statements

We have audited the accompanying financial statements of **Vancouver Island Mental Health Society** which comprise the statement of financial position as at March 31, 2019 and the statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Vancouver Island Mental Health Society as at March 31, 2019 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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.

### Auditor's Responsibility

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 these 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:

## INDEPENDENT AUDITOR'S REPORT

(Continued)

- 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 Vancouver Island Mental Health Society'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 Vancouver Island Mental Health Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Vancouver Island Mental Health Society to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

# INDEPENDENT AUDITOR'S REPORT

(Continued)

## **Basis for Qualified Opinion**

As is common with many not-for-profit organizations, the society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the society and we were not able to determine whether any adjustments might be necessary to donations and fundraising, excess of revenues over expenditures, assets, or net assets.

## **Report on Other Legal and Regulatory Requirements**

As required by the *Society Act* (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.



**CHURCH PICKARD**

Chartered Professional Accountants

Nanaimo, B.C.  
June 25, 2019



# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

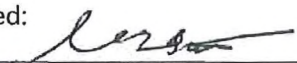
## STATEMENT OF FINANCIAL POSITION

As at **March 31, 2019**

	2019	2018
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 722,236	\$ 526,864
Accounts receivable	39,143	39,685
Prepaid expenses	<u>9,647</u>	<u>10,126</u>
	771,026	576,675
<b>Restricted cash</b> - Note 3	197,067	54,248
<b>Property and equipment</b> - Note 2	<u>781,046</u>	<u>711,349</u>
	<u>\$ 1,749,139</u>	<u>\$ 1,342,272</u>

## Liabilities and Net Assets

<b>Current</b>		
Accounts payable and accrued liabilities - Note 10	\$ 310,795	\$ 234,094
Deferred revenue - Note 5	178,482	175,008
Current portion of mortgage - Note 11	<u>7,021</u>	<u>4,620</u>
	496,298	413,722
<b>Callable debt</b> - Note 12	<u>243,174</u>	<u>128,092</u>
	<u>739,472</u>	<u>541,814</u>
<b>Long-term</b>		
Deferred capital contributions - Note 6	160,600	173,211
Mortgage - BC Housing - Note 11	<u>-</u>	<u>7,023</u>
	<u>160,600</u>	<u>180,234</u>
	<u>900,072</u>	<u>722,048</u>
<b>Net assets</b>		
Investment in property and equipment	370,251	398,403
Externally restricted	31,076	26,325
Internally restricted	165,991	27,923
Unrestricted	<u>281,749</u>	<u>167,573</u>
	<u>849,067</u>	<u>620,224</u>
	<u>\$ 1,749,139</u>	<u>\$ 1,342,272</u>

Approved:   
 Bill Scott

  
 Arthur Burrows

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## STATEMENT OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Vancouver Island Health Authority	\$ 1,586,329	\$ 1,439,177
Nanaimo Affordable Housing	539,396	539,396
Rents - Note 19	101,271	107,407
User fees - Note 18	96,624	106,394
Senior's Connect	63,028	25,022
Gaming	47,158	53,313
Donations and fundraising - Note 17	45,380	39,685
Other income	38,735	23,441
Mental Health First Aid	33,230	6,376
BC Housing - Note 11	11,568	8,429
City of Nanaimo - Note 14	<u>7,317</u>	<u>7,207</u>
	<u>2,570,036</u>	<u>2,355,847</u>
<b>Expenses</b>		
Wages and benefits	1,824,212	1,795,259
Amortization	90,390	88,408
Telephone, office, and administration	82,122	65,781
Food and supplies	67,631	60,338
Utilities	49,346	57,681
Community educational programs	47,153	53,751
Organizational and staff development	43,905	19,704
Repairs and maintenance	34,659	68,387
Rents	29,824	21,179
Community reintegration	26,394	26,269
Professional fees	18,583	14,694
Insurance	16,040	13,483
Property tax - Note 14	6,637	10,173
Mental Health First Aid	4,201	4,861
Mortgage interest	<u>96</u>	<u>142</u>
	<u>2,341,193</u>	<u>2,300,110</u>
<b>Excess of revenue over expenses</b>	<u>\$ 228,843</u>	<u>\$ 55,737</u>

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## STATEMENT OF CHANGES IN NET ASSETS

For the year ended **March 31, 2019**

	Investment in Property and Equipment	Externally Restricted Net Assets	Internally Restricted Net Assets	Unrestricted	Total 2019	Total 2018
<b>Balance, beginning of the year</b>	\$ 398,403	\$ 26,325	\$ 27,923	\$ 167,573	\$ 620,224	\$ 564,488
<b>Excess of revenue over expenses</b>	-	-	-	228,843	228,843	55,737
<b>Amortization of property and equipment</b>	(90,390)	-	-	90,390	-	-
<b>Purchase of equipment</b>	160,086	-	-	(160,086)	-	-
<b>Contribution to replacement reserves</b>	-	2,444	3,760	(6,204)	-	-
<b>Amortization of deferred contributions related to property and equipment</b>	12,612	-	-	(12,612)	-	-
<b>Transfers</b>	-	1,876	133,806	(135,682)	-	-
<b>Interest earned on restricted bank accounts</b>	-	431	502	(933)	-	-
<b>Debt repayment (issuance of new debt)</b>	(110,460)	-	-	110,460	-	-
	<u>\$ 370,251</u>	<u>\$ 31,076</u>	<u>\$ 165,991</u>	<u>\$ 281,749</u>	<u>\$ 849,067</u>	<u>\$ 620,225</u>

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## STATEMENT OF CASH FLOWS

For the year ended **March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Cash provided (used):</b>		
<b>Operating activities</b>		
Excess of revenue over expenses	\$ 228,843	\$ 55,737
Item not involving cash		
Amortization	<u>90,390</u>	<u>88,408</u>
	319,233	144,145
Changes in non-cash operating accounts		
Decrease (increase) in accounts receivable	542	(15,301)
Decrease (increase) in prepaid expenses	479	(1,272)
Increase (decrease) in accounts payable and accrued liabilities	76,700	(5,803)
Increase (decrease) in deferred revenue	<u>3,474</u>	<u>(66,029)</u>
	<u>400,428</u>	<u>55,740</u>
<b>Investing activities</b>		
Purchase of equipment	<u>(160,086)</u>	<u>(307,978)</u>
<b>Financing activities</b>		
Proceeds from callable debt	115,082	123,516
(Decrease) increase in deferred capital contributions	(12,611)	149,902
Repayment of vehicle loan	-	(2,900)
Repayment of BC Housing mortgage	<u>(4,622)</u>	<u>-</u>
	<u>97,849</u>	<u>270,518</u>
<b>Increase in cash</b>	338,191	18,280
<b>Cash, beginning of the year</b>	<u>581,112</u>	<u>562,832</u>
<b>Cash, end of the year</b>	<u>\$ 919,303</u>	<u>\$ 581,112</u>
<b>Cash is defined as:</b>		
Cash	\$ 722,236	\$ 526,864
Cash - restricted - Note 3	<u>197,067</u>	<u>54,248</u>
	<u>\$ 919,303</u>	<u>\$ 581,112</u>

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

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### **Nature of operations**

Vancouver Island Mental Health Society was incorporated on March 11, 1977 under the *BC Society Act* and is exempt from income tax as a not-for-profit organization. The society is a charitable Vancouver Island based organization demonstrating excellence in psychosocial rehabilitation for adults with mental health and addiction concerns, and/or cognitive challenges. It engages communities through programs that promote recovery, social inclusion, safe housing, and public education. The society is registered with Canada Revenue Agency to issue tax deductible receipts for donations.

- a) Gateway House is a ten-bed licensed residential mental health facility. It offers a therapeutic, integrative, and empowering life skills program.
- b) K.C. House and Bob Currie Place provide a total of 13 semi-independent living housing units and programs.
- c) Rosehill Apartments consists of four single, self-contained independent living housing units.  
In consideration of the support provided, the Province of British Columbia has registered a covenant on the title of the Rosehill Apartments property which restricts the use of the property to the provision of housing for disabled persons.
- d) Gwladys Brewster House charges rents to another charitable organization.
- e) The Boundary House provides 41 subsidized housing units for individuals at risk of homelessness. The Boundary House is funded by the Nanaimo Affordable Housing Society.
- f) The Campbell River Sobering Centre provides 12 beds for short-term services for persons aged 17 and older who are experiencing intoxication due to drug or alcohol use.
- g) As of November 1, 2018, the society entered into a contract with Nanaimo Family Life to operate the Senior's Connect Centre in Nanaimo.

### **1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

#### **- Cash and cash equivalents**

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

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### 1. Significant accounting policies - cont.

#### - Property and equipment

Property and equipment are recorded at cost and amortized.

Amortization is recorded on a straight-line basis, except for vehicles which are amortized on a declining-balance basis, over the estimated useful life of the assets as follows:

Buildings	25 years
Furniture and fixtures, computers, and equipment	5 years
Leasehold improvements	3 years
Vehicles	30%

#### - Revenue recognition

The society follows the deferral method of accounting for revenue. Donations restricted for the purchase of property and equipment are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related property and equipment. Grants, donations, and gaming revenue with external restrictions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted donations are recognized when received or receivable if the amount can be reasonably estimated and collection is assured. Revenue from events is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured.

#### - Donated property and equipment

Donated property and equipment, and materials are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the society's operations and would otherwise have been purchased.

#### - Use of estimates

The preparation of the financial statements of Vancouver Island Mental Health Society, in accordance with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenue and expenses, and related disclosures. Amounts are based on best estimates, but actual amounts may vary from the amounts recorded. Adjustments, if any, will be reflected in operations in the period of settlement.

#### - Administration costs

Administration costs are allocated among the housing projects according to the actual time spent. Administration costs at Rosehill Apartments are limited to the amount that BC Housing allows in its operating agreement budget even when actual costs are higher.

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

### 2. Property and equipment

	Cost	Accumulated Amortization	Net 2019	Net 2018
Gateway House				
Land	\$ 58,920	\$ -	\$ 58,920	\$ 58,920
Building	145,346	93,047	52,299	59,415
Furniture and fixtures, and computers	<u>16,455</u>	<u>8,023</u>	<u>8,432</u>	<u>3,168</u>
	<u>220,721</u>	<u>101,070</u>	<u>119,651</u>	<u>121,503</u>
Rosehill Apartments				
Land	52,942	-	52,942	52,942
Building	<u>49,658</u>	<u>46,843</u>	<u>2,815</u>	<u>4,807</u>
	<u>102,600</u>	<u>46,843</u>	<u>55,757</u>	<u>57,749</u>
Supported Housing- K.C. House				
Land	1	-	1	1
Building	<u>227,246</u>	<u>197,955</u>	<u>29,291</u>	<u>38,375</u>
	<u>227,247</u>	<u>197,955</u>	<u>29,292</u>	<u>38,376</u>
Supported Housing - Gwladys Brewster House				
Land	55,000	-	55,000	55,000
Building	<u>111,422</u>	<u>98,029</u>	<u>13,393</u>	<u>17,846</u>
	<u>166,422</u>	<u>98,029</u>	<u>68,393</u>	<u>72,846</u>
Supported Housing - Bob Currie Place				
Land	70,913	-	70,913	70,913
Building	<u>224,558</u>	<u>143,736</u>	<u>80,822</u>	<u>89,804</u>
	<u>295,471</u>	<u>143,736</u>	<u>151,735</u>	<u>160,717</u>
General				
Rosehill project *	295,223	-	295,223	147,672
Vehicles	<u>67,117</u>	<u>64,195</u>	<u>2,922</u>	<u>4,182</u>
	<u>362,340</u>	<u>64,195</u>	<u>298,145</u>	<u>151,854</u>
Boundary House				
Equipment	<u>1,768</u>	<u>1,050</u>	<u>718</u>	<u>1,066</u>
Campbell River Sobering Centre				
Leasehold improvements	157,550	105,034	52,516	105,033
Equipment	<u>6,737</u>	<u>1,898</u>	<u>4,839</u>	<u>2,205</u>
	<u>164,287</u>	<u>106,932</u>	<u>57,355</u>	<u>107,238</u>
	<u>\$ 1,540,856</u>	<u>\$ 759,810</u>	<u>\$ 781,046</u>	<u>\$ 711,349</u>

\* The Rosehill project is not being amortized as it is not complete and therefore has not been put into use.

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

### 3. Cash - restricted

	Externally Restricted	Internally Restricted	Total 2019	Total 2018
Balance, beginning of the year	\$ 26,325	\$ 27,923	\$ 54,248	\$ 50,516
Annual provision/funding received	2,444	3,760	6,204	2,444
Other transfers	1,876	133,806	135,682	761
Interest earned	<u>431</u>	<u>502</u>	<u>933</u>	<u>527</u>
Balance, end of the year	<u>\$ 31,076</u>	<u>\$ 165,991</u>	<u>\$ 197,067</u>	<u>\$ 54,248</u>

Pursuant to its agreement that Rosehill Apartments has with BC Housing, the society is required to set aside cash reserves to cover approved replacements and major repairs. The funds are held in separate bank accounts and are classified as restricted cash on the statement of financial position. Internally restricted cash is held by the society for unbudgeted expenditures.

### 4. Government remittances

The following amounts receivable for government remittances are included in accounts payable and accounts receivable at March 31, 2019:

	2019	2018
Public service bodies rebate	\$ 3,180	\$ 4,164
Source deductions	\$ 31,914	\$ 15,628
WCB	\$ 1,140	\$ -

### 5. Deferred revenue

The deferred revenue relates to funds that were received from the Vancouver Island Health Authority for April 2019 operating expenses, and gaming funds received for the period of March 2019 to February 2020. The Vancouver Island Health Authority amount will be recognized in revenue during April 2019. Gaming funds are to be recognized into revenue when expenses for approved programs are incurred.



# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

### 6. Deferred capital contributions

Deferred contributions related to property and equipment represent contributions of assets and/or cash used for the acquisition of property and equipment. The changes in deferred contributions for the year are as follows:

	2019	2018
Balance, beginning of the year	\$ 173,211	\$ 23,309
Capital contributions received	-	160,306
Amortization	<u>(12,611)</u>	<u>(10,404)</u>
Deferred capital contributions	<u>\$ 160,600</u>	<u>\$ 173,211</u>

### 7. Pension obligations

Vancouver Island Mental Health Society and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 173,000 active members and approximately 78,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The most recent valuation, as at December 31, 2015, indicated a surplus of \$2.224 million for basic pension benefits. The next valuation will be as at December 31, 2018 with results available in 2019. The actuary does not attribute portions of the unfunded liability to individual employers. Vancouver Island Mental Health Society paid \$41,098 for employer contributions to the Plan in fiscal 2019.

### 8. Contingent liability

Sick pay and special leave is accumulated and paid out when an employee is sick or requires a special leave. Accumulated to date is a pool of 4,698 sick hours and 2,435 hours for special leave (2018 - 3,556 sick hours and 1,657 hours for special leave). Using the rates of pay in effect on April 1, 2019, the maximum liability of the society could be \$192,229 (2018 - \$127,569).

The liability has not been accrued in the financial statements, because staff are generally not entitled to have their accumulated sick leave paid out if employment with the society is terminated and therefore do not vest. The exception is that nurses who leave the society after reaching age 55 are entitled to have 40% of their accumulated sick leave paid out. If a nurse returns to work within the health care system after receiving this payout, they are not entitled to a second payout if they leave again. There are no nurses eligible for the sick leave payout in 2019.

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

### 9. Union contracts

Terms of employment for the society's nurses and mental health support workers are determined by collective agreements which represent the relationship between management and a certain class of employees as follows:

- The current collective agreement for the BC Nurses' Union for the society's nurses was ratified on May 11, 2016, covering the period from April 1, 2014 to March 31, 2019.
- The current collective agreement for the Health Employers Association of BC for the society's support workers was ratified in February 2014, covering the period from April 1, 2014 to March 31, 2019.

### 10. Accounts payable and accrued liabilities

	2019	2018
Trade payables	\$ 138,742	\$ 66,622
Wages and benefits	172,053	131,728
Contingent liability- see Note 8	-	35,744
	<u>\$ 310,795</u>	<u>\$ 234,094</u>

### 11. Mortgage - BC Housing

	2019	2018
Rosehill Apartments - payable at \$393 per month including interest at 1.01%; due September 1, 2020; secured by a first charge over the building and land, with a carrying value of \$55,757	\$ 7,021	\$ 11,643
Less: Current portion	<u>7,021</u>	<u>4,620</u>
	<u>\$ -</u>	<u>\$ 7,023</u>

The mortgage was fully repaid as of May 1, 2019.

The society received subsidy assistance from BC Housing on behalf of the provincial government to provide housing for people with psychiatric disabilities in the amount of \$11,568 (2018 - \$8,429).

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

### 12. Callable debt

	2019	2018
Rosehill Project - BC Housing - due on demand, without interest or payments	\$ <u>243,174</u>	\$ <u>128,092</u>

BC Housing extended the society a promissory note on October 27, 2017, to a maximum amount of \$260,998 in order to fund the further development of the Rosehill Project proposal to provide housing for individuals with mental health and addiction challenges. If the project is not approved by BC Housing, the total expended loan used for approved expenses will be forgiven by BC Housing, after a three-year period from the date of acceptance of the loan commitment.

### 13. Repayment of surplus and deficit funding

BC Housing assesses financial information to determine adjustments for repayments of surplus and funding deficits related to Rosehill Apartments. The repayments of surplus or funding of deficits are recognized on a cash basis. It was determined that there was an operating surplus in 2018, which led to a one-time transfer to the replacement reserve of \$1,876.

### 14. Property tax

Gateway House, Gwladys Brewster House, and Bob Currie Place were permissively exempted from property tax by the City of Nanaimo.

K.C. House receives the supportive housing classification, which means it is now exempt from property tax until further notice. The value of the exemption for 2019 is estimated to be \$2,755. However, the classification does not cover the Regional Parks and Trails Parcel Tax, which is minimal.

The Rosehill Apartment property was exempt from property taxes in 2019.

The estimated values of these exemptions for the current and previous taxation years are as follows:

	2019	2018
Gateway House	\$ 2,404	\$ 2,369
Gwladys Brewster House	1,725	1,699
Bob Currie Place	<u>3,188</u>	<u>3,139</u>
	<u>\$ 7,317</u>	<u>\$ 7,207</u>

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

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### 15. Allocation of expenses

Excluded management wages have been allocated to the various departments based on the approximate percentage of time spent managing each of the departments.

### 16. Lease commitments

Effective March 1, 2017, the society entered into an agreement with the Vancouver Island Health Authority to operate a sobering house in Campbell River, which opened on July 10, 2017. The society is committed to a lease agreement for the rental of 6-1330 Dogwood Street, Campbell River, B.C. as of March 15, 2017, for a lease term of April 1, 2017 to March 31, 2020, with monthly payments of \$2,100 plus tax.

Effective May 18, 2018, the society entered into a lease for a 2018 Toyota Corolla, for a lease term of May 18, 2018 to May 18, 2022, with monthly payments of \$281 plus tax.

For each of the next four years and in total, the annual lease payments for the above are as follows:

2020	\$ 29,270
2021	3,372
2022	3,372
2023	<u>562</u>
	<u>\$ 36,576</u>

### 17. Donations and fundraising

	2019	2018
Donations and fundraising	\$ 39,230	\$ 36,407
United Way	<u>6,150</u>	<u>3,278</u>
	<u>\$ 45,380</u>	<u>\$ 39,685</u>

### 18. User fees - Gateway House

	2019	2018
Potential user fees	\$ 112,785	\$ 112,800
Vacancy losses	<u>(16,161)</u>	<u>(6,406)</u>
	<u>\$ 96,624</u>	<u>\$ 106,394</u>

# VANCOUVER ISLAND MENTAL HEALTH SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2019**

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### 19. Rents - supported housing and Rosehill Apartments

	2019	2018
Potential rents	\$ 116,385	\$ 116,460
Vacancy losses	<u>(15,114)</u>	<u>(9,053)</u>
	<u>\$ 101,271</u>	<u>\$ 107,407</u>

### 20. Economic dependence

The society receives a significant amount of its revenue from the Vancouver Island Health Authority for the Gateway House, Supported Living, and Campbell River Sobering Centre projects. The contract accounts for 61.7% of the revenues in the current year (2018 - 61.1%). The current contract was signed on February 9, 2018, effective April 1, 2018 to March 31, 2020.

### 21. Remuneration of employees

During the year, two employees earned over \$75,000. The total remuneration paid to these individuals by the society during the period was \$181,582.

### 22. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

### 23. Financial risk and concentration of risk

#### - Credit risk

Credit risk arises from the potential that a funder or client will fail to perform its obligations. The society is exposed to credit risk from its residents; however, there are a number of residents which reduces the concentration of credit risk. The society receives a large portion of its funding from the provincial government. Therefore, if the contract was not renewed, it could affect the organization's ability to operate, as mentioned in Note 20.

**VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

## SUPPORTED HOUSING

## SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>K.C. House</b>	<b>Bob Currie Place</b>	<b>Total 2019</b>	<b>Total 2018</b>
<b>Revenue</b>				
Vancouver Island Health Authority	\$ 169,754	\$ 199,276	\$ 369,030	\$ 358,328
Rents	20,947	31,544	52,491	90,522
City of Nanaimo - Note 14	-	3,188	3,188	4,839
Donations and fundraising	<u>12</u>	<u>11</u>	<u>23</u>	<u>6,537</u>
	<u>190,713</u>	<u>234,019</u>	<u>424,732</u>	<u>460,226</u>
<b>Expenses</b>				
Wages and benefits - Note 15	161,426	151,741	313,167	348,147
Amortization	9,084	9,650	18,734	23,412
Utilities	7,717	7,432	15,149	21,832
Repairs and maintenance	6,565	3,762	10,327	15,399
Telephone, office, and administration	2,218	2,051	4,269	16,387
Community reintegration	1,604	2,577	4,181	16,304
Professional fees	1,300	1,588	2,888	5,559
Property tax - Note 14	-	2,884	2,884	4,856
Organizational and staff development	707	707	1,414	1,650
Insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,337</u>
	<u>190,621</u>	<u>182,392</u>	<u>373,013</u>	<u>459,883</u>
<b>Excess of revenue over expenses</b>	<u>\$ 92</u>	<u>\$ 51,627</u>	<u>\$ 51,719</u>	<u>\$ 343</u>

The above surpluses were derived through efficiencies or funds remaining after delivering all services in accordance with the contract. The surpluses have been designated for use of facility upgrades for the specific facility(ies) used in delivery of this contract.

**VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

## GATEWAY HOUSE

## SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Vancouver Island Health Authority	\$ 780,022	\$ 770,415
User fees - Note 18	96,624	106,394
Donations and fundraising - Note 17	23,424	33,148
Other income	9,866	23,441
City of Nanaimo - Note 14	<u>2,404</u>	<u>2,369</u>
	<u>912,340</u>	<u>935,767</u>
<b>Expenses</b>		
Wages and benefits - Note 15	641,590	764,663
Food and supplies	48,679	48,015
Community educational programs	47,153	53,751
Telephone, office, and administration	28,033	7,852
Utilities	15,768	21,221
Community reintegration	15,182	6,750
Insurance	14,206	4,989
Organizational and staff development	13,320	15,753
Amortization	10,999	9,588
Repairs and maintenance	10,707	38,604
Professional fees	7,473	3,034
Property tax - Note 14	<u>2,190</u>	<u>2,369</u>
	<u>855,300</u>	<u>976,589</u>
<b>Excess of revenue over expenses (expenses over revenue)</b>	<u>\$ 57,040</u>	<u>\$ (40,822)</u>

The above surplus was derived through efficiencies or funds remaining after delivering all services in accordance with the contract. The surplus has been designated for use of facility upgrades for the specific facility used in delivery of this contract.

**VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

## BOUNDARY PROJECT

## SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Nanaimo Affordable Housing	\$ 539,396	\$ 539,396
<b>Expenses</b>		
Wages and benefits - Note 15	484,395	438,565
Repairs and maintenance	8,982	9,087
Organizational and staff development	7,390	2,024
Telephone, office, and administration	6,614	7,976
Food and supplies	3,745	3,096
Professional fees	3,560	2,200
Community reintegration	2,139	2,197
Amortization	349	348
	<u>517,174</u>	<u>465,493</u>
<b>Excess of revenue over expenses</b>	<u>\$ 22,222</u>	<u>\$ 73,903</u>



**VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

## ROSEHILL APARTMENTS

## SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Revenue</b>		
Rents - Note 19	\$ 15,180	\$ 16,885
BC Housing - Note 11	11,568	8,429
Other income	<u>199</u>	<u>-</u>
	<u>26,947</u>	<u>25,314</u>
<b>Expenses</b>		
Utilities	3,569	3,985
Amortization	1,992	1,992
Repairs and maintenance	1,293	2,719
Professional fees	1,148	1,700
Mortgage interest	96	142
Telephone, office, and administration	43	549
Wages and benefits - Note 15	-	3,526
Insurance	-	1,348
Property tax - Note 14	<u>-</u>	<u>2,949</u>
	<u>8,141</u>	<u>18,910</u>
<b>Excess of revenue over expenses</b>	<u>\$ 18,806</u>	<u>\$ 6,404</u>

**VANCOUVER ISLAND MENTAL HEALTH SOCIETY**

CAMPBELL RIVER SOBERING CENTRE

## SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2019**

	<b>12 Months Ended March 31, 2019</b>	<b>8 Months Ended March 31, 2018</b>
<b>Revenue</b>		
Vancouver Island Health Authority	\$ 437,277	\$ 310,434
<b>Expenses</b>		
Wages and benefits - Note 15	338,773	222,084
Amortization	53,865	53,068
Rents	29,824	21,179
Food and supplies	13,509	9,227
Utilities	11,565	10,644
Telephone, office, and administration	3,974	26,272
Organizational and staff development	2,145	277
Repairs and maintenance	2,105	2,577
Professional fees	2,049	2,200
Community reintegration	1,989	1,019
Insurance	-	809
	<u>459,798</u>	<u>349,356</u>
<b>Excess of expenses over revenue</b>	<u>\$ (22,521)</u>	<u>\$ (38,922)</u>

**VI Mental Health Society  
Comparative Balance Sheet**

**May 31, 2020**

<b>Balance Sheet</b>		<b>May 31, 2020</b>	<b>March 31, 2020 (Unaudited)</b>	<b>Change from Mar 31/20</b>	<b>% Change</b>
<b>Assets</b>					
subtotal	Cash	909,855	812,052	97,802	12.0%
subtotal	Gaming & Mandated Reserves	75,180	88,206	(13,025)	-14.8%
	1030 Transfers Clearing	293	293	-	0.0%
subtotal	Accounts Receivable	44,012	73,012	(29,000)	-39.7%
	1007 Shares/Equity in Co-op	1,840	1,840	-	0.0%
	1105 Prepaid Expenses	5,934	8,454	(2,520)	-29.8%
subtotal	Capital Assets	2,956,539	2,066,666	889,873	43.1%
	<b>Total Assets</b>	<b>3,993,654</b>	<b>3,050,524</b>	<b>943,130</b>	<b>30.9%</b>
<b>Liabilities</b>					
subtotal	Accounts Payable	166,072	143,722	22,350	15.6%
	2008 Payroll Clearing	-	50,304	(50,304)	-100.0%
	2155 Designated Donations	160,600	160,600	-	0.0%
subtotal	Unearned Revenues	201,533	207,959	(6,426)	-3.1%
subtotal	Loan/mortgage Principals	2,644,185	1,678,332	965,853	57.5%
subtotal	Reserve Liabilities	11,200	9,600	1,600	16.7%
	2215 Damage Deposits	3,713	4,500	(788)	-17.5%
	<b>Total liabilities</b>	<b>3,187,303</b>	<b>2,255,017</b>	<b>(51,092)</b>	<b>-2.3%</b>
<b>Net Assets</b>					
subtotal	Retained Surpluses/(Losses)	782,560	849,062	(66,502)	-7.8%
	Revenue (loss) for Period	23,790.82	(53,556)	77,347	-144.4%
	<b>Total Net Assets</b>	<b>806,351</b>	<b>795,506</b>	<b>77,347</b>	<b>9.7%</b>
	<b>Total Liabilities and Net Assets</b>	<b>3,993,654</b>	<b>3,050,524</b>	<b>26,255</b>	<b>0.9%</b>

		YTD Statement of Operations Vs. Budgeted				May 31, 2020			
		Actual	YTD	Budget	YTD	Over (under) Budget	Variance %	Last Year YTD	Current Budget
<b>Revenues</b>									
	4001	VIHA	300,065.46	313,436.04	(13,370.58)	-4.27%	265,845.04	1,880,616.25	
	4002	BC Housing	1,125.66	7,206.08	(6,080.42)	-84.38%	1,912.00	43,236.50	
	<b>subtotal</b>	User Fees & Rents	44,100.00	55,877.50	(11,777.50)	-21.08%	36,551.70	335,265.00	
	4050	NAHS Funding	89,899.32	90,333.33	(434.01)	-0.48%	89,899.32	542,000.00	
	4100	Gaming Revenue	0.00	7,500.00	(7,500.00)	-100.00%	0.00	45,000.00	
	4015	Donations & Fundraisng	1,191.00	3,333.33	(2,142.33)	-64.27%	1,095.00	20,000.00	
	<b>subtotal</b>	Other Income	11,104.36	11,668.06	(563.70)	-4.83%	20,949.73	70,008.33	
		<b>Total Revenue</b>	<b>447,485.80</b>	<b>489,354.35</b>	<b>(41,868.55)</b>	<b>-8.56%</b>	<b>416,252.79</b>	<b>2,936,126.08</b>	
<b>Expenses</b>									
	<b>subtotal</b>	Total payroll and benefits	317,449.05	411,318.77	(93,869.72)	-22.82%	291,966.16	2,467,912.62	
	<b>subtotal</b>	Staff Development/Orientations	1,482.69	4,269.44	(2,786.75)	-65.27%	4,542.45	25,616.67	
	<b>subtotal</b>	Mortgage Interest/Lease	5,747.43	17,253.75	(11,506.32)	-66.69%	4,247.20	103,522.50	
	5045	Property Taxes	1,036.15	2,850.00	(1,813.85)	-63.64%	0.00	17,100.00	
	5075	Insurance	24,523.43	3,150.00	21,373.43	678.52%	16,495.75	18,900.00	
	5150	Vacancy Loss/Bad Debt	7,730.10	3,942.28	3,787.82	96.08%	4,111.93	23,653.70	
	<b>subtotal</b>	Other Occupancy Costs	36,527.27	32,775.67	3,751.60	11.45%	45,387.21	196,654.00	
	<b>subtotal</b>	Professional fees/Misc admin	8,279.78	11,187.50	(2,907.72)	-25.99%	20,061.17	67,125.00	
	<b>subtotal</b>	Resident costs	1,742.72	5,716.67	(3,973.95)	-69.52%	6,831.00	34,300.00	
	5026	Board & Org Development Exp	0.00	1,666.67	(1,666.67)	-100.00%	1,572.65	10,000.00	
	5027	Project Development	0.00	0.00	0.00	0.00%	0.00	0.00	
	5161	Fundraising Expenses	23.52	83.33	(59.81)	-71.78%	0.00	500.00	
	<b>subtotal</b>	Total PECO expenses	10,519.50	13,042.67	(2,523.17)	-19.35%	6,923.54	78,256.00	
	5211	Short Term Project Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	
	<b>subtotal</b>	Extraordinary Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	
		<b>Total Expenses</b>	<b>415,061.64</b>	<b>507,256.75</b>	<b>(92,195.11)</b>	<b>-18.18%</b>	<b>402,139.06</b>	<b>3,043,540.49</b>	
		<b>Revenue over current exp.</b>	<b>32,424.16</b>	<b>(17,902.40)</b>	<b>50,326.56</b>	<b>-281.12%</b>	<b>14,113.73</b>	<b>(107,414.41)</b>	
	5040	Reserves for Future Expenses	1,600.00	2,980.00	(1,380.00)	-46.31%	1,600.00	17,880.00	
		Budgeted Surplus	30,824.16	(20,882.40)	51,706.56	-247.61%	12,513.73	(125,294.41)	
	5110	Depreciation	7,033.34	7,033.33	0.01	0.00%	15,000.00	42,200.00	
		<b>Adjusted Surplus (Deficit)</b>	<b>23,790.82</b>	<b>(27,915.74)</b>	<b>51,706.56</b>	<b>-185.22%</b>	<b>(2,486.27)</b>	<b>(167,494.41)</b>	

**DRAWING LIST**

**ARCHITECTURAL**

- A201 GENERAL NOTES & LOCATION PLAN
- A202 CONCEPT DESIGN ARCHITECTURAL
- A203 CONCEPT DESIGN ARCHITECTURAL
- A204 CONCEPT DESIGN ARCHITECTURAL
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- A219 CONCEPT DESIGN ARCHITECTURAL
- A220 CONCEPT DESIGN ARCHITECTURAL

**STRUCTURAL DRAWINGS**

- S101 GENERAL NOTES
- S102 GENERAL NOTES
- S103 GENERAL NOTES
- S104 GENERAL NOTES
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- S106 GENERAL NOTES
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- S120 GENERAL NOTES

**MECHANICAL DRAWINGS**

- M401 GENERAL NOTES
- M402 GENERAL NOTES
- M403 GENERAL NOTES
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- M420 GENERAL NOTES

**ELECTRICAL DRAWINGS**

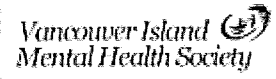
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**CIVIL DRAWINGS**

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**LANDSCAPE DRAWINGS**

- L301 GENERAL NOTES
- L302 GENERAL NOTES
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- L320 GENERAL NOTES



**PROJECT TEAM:**

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**ASSEMBLY LIST**

NO	DESCRIPTION	DATE	BY
1	ASSEMBLY LIST	2023	JW
2	ASSEMBLY LIST	2023	JW
3	ASSEMBLY LIST	2023	JW

**GENERAL NOTES**

- 1. ALL DRAWINGS SHALL BE CONSIDERED AS PART OF THE PROJECT CONTRACT DOCUMENTS.
- 2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
- 3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
- 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.

**CONSTRUCTION ASSEMBLY NOTES**

- 1. ALL DIMENSIONS SHALL BE TO FACE UNLESS OTHERWISE SPECIFIED.
- 2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
- 3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.
- 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT AND AGENCIES.