

	F&A – Property Income Questionnaire – Golf Course – 2024 Reassessment	Finance & Administration
Property Income Questionnaire – Golf Course – 2024 Reassessment		
Account Information		SECTION 1
Tax Map Number _____ Property Address _____ Owner Name _____		
Building Information		SECTION 2
Course Name _____ Year Built _____		
Property Sale, Renovation, and Appraisal Information		SECTION 3
<p>Has the property been sold in the last five years: Yes No</p> <p>If yes, please provide: Sale Date _____ Sale Price _____</p> <p>Has the property been listed for sale in the last five years: Yes No</p> <p>If yes, please provide: List Date _____ List Price _____</p> <p>Has the property been appraised in the last five years (see below) Yes No</p> <p>Note: If an appraisal has been completed on the subject property within the last 5 years, please forward a copy of the report with this submission. If an appraisal has not been completed within the last 5 years complete the following declaration:</p> <p>I hereby declare that there has not been an appraisal completed for any purpose on this property in the past five years.</p> <p>Print Name _____ Date _____</p> <p>Signature _____</p>		

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Financial Information – Revenue		SECTION 4
<p>Details are to be provided by Owners for each of the two (2) years 2020 and 2021 for fiscal or operating year end. A copy of the Statement of Operations (the Income and Expense portion of the Annual Financial Statements) must accompany this form upon submission.</p> <p>Details provided are for: Fiscal Year Ending Operating Year Ending</p> <p style="padding-left: 150px;">Please provide year end date _____</p>		
For Fiscal or Operating Year Ending		
Revenues	2020	2021
Income from Food & Beverage		
Green Fees		
Cart Rentals		
Membership Fees		
Range Revenues		
Lessons		
Pro Shop Sales		
Other Revenue (i.e., VLTs) (specify:_____)		
Other Revenue (specify:_____)		
Total Gross Revenue		
Cost of Sales		
Golf Operations		
Pro Shop		
Food & Beverage		
Total Cost of Sales		-
Net Revenue		

F&A – Property Income Questionnaire – Golf Course – 2024 Reassessment		Finance & Administration	
Financial Details – Expenses			SECTION 5
Expenses For the Fiscal or Operating Year Ending			
	2020	2021	
Wages & Benefits			
Administration			
Food & Beverage			
Marketing			
Turf Operations/Course Maintenance			
Professional Fees			
Repairs & Maintenance			
Utilities			
Insurance			
Property Tax			
Water Tax			
Landscaping, Parking, & Snow Removal			
Other Expenses (specify:_____)			
Operating Expenses *			
Net Operating Income*			
*before mortgage interest, depreciation or amortization, capital cost allowance, inter-company rental arrangements and other non-operating expenses.			
Renovations/Capital Expenditures			SECTION 6
Identify Major Renovations or Capital Expenditures			
Have there been Capital Improvements or Capital Renovations completed during this reporting period? If yes, please specify below.			
	Yes	No	
Item 1:		Associated Cost*:	
Item 2:		Associated Cost*:	
Item 3:		Associated Cost*:	-
Please attach a detailed list if space provided is insufficient		Total Capital Cost*:	
*Exclude HST from costs provided.			

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Chattels and Personal Property <i>*Please attach information</i>	SECTION 7			
<p>If Owned:</p> <p>Details of ownership to include the depreciated cost of the following equipment and/or furnishings: golf carts, maintenance equipment, kitchen equipment and clubhouse furnishings.</p> <p>If Leased or Leased to Own:</p> <p>Details of leases to include term and payments for the following equipment and/or furnishings: golf carts, maintenance equipment, kitchen equipment and clubhouse furnishings.</p>				
Certification	SECTION 8			
<p>As per my signature below, I certify that all information, accompanying schedules and statements have been reviewed by me and to the best of my knowledge and belief are true, correct, and complete.</p> <p>Name (Please Print) _____</p> <p>Position _____</p> <p>I am: Owner/Employee Agent/Management Company</p> <p>Signature _____ Date _____</p> <p>Phone _____ Email _____</p>				
Privacy Notice	SECTION 9			
<p>The information on this form is collected by the City of St. John's under the authority of the Assessment Act, 2006 and will be used for property valuation and assessment purposes. The City of St. John's is committed to the protection of personal information under the Access to Information and Protection of Privacy Act, 2015. The City will only access, use, and disclose your personal information with your consent or where it is permitted or required by law. Questions about the collection and use of the information may be directed to the Assessment Market Analyst by telephone: 576-8112 or by email: questionnaires@stjohns.ca.</p>				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;"> Return all pages by email, mail, and/or fax to: </td> <td style="width: 33%; vertical-align: top;"> Assessment Division P.O. Box 908 10 New Gower Street St. John's, NL A1C 5M2 Email: questionnaires@stjohns.ca Fax: 709-576-8603 </td> <td style="width: 33%; vertical-align: top;"> For further information/questions, contact the Assessment Market Analyst: Phone: 709-576-8112 </td> </tr> </table> <p>To learn more about the assessment process please refer to: www.stjohns.ca/living-st-johns/your-property/assessment</p>		Return all pages by email, mail, and/or fax to:	Assessment Division P.O. Box 908 10 New Gower Street St. John's, NL A1C 5M2 Email: questionnaires@stjohns.ca Fax: 709-576-8603	For further information/questions, contact the Assessment Market Analyst: Phone: 709-576-8112
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Definitions	SECTION 10

Revenues

Income from Food & Beverage – Food, alcoholic beverages and non-alcoholic beverages from all sources including banquets and tournaments.

Green Fees – Semi Private or Public Courses – The amount of revenue received for play on a publicly accessible golf course. Include guest fees, package deals, tournaments, etc.

Cart Rentals – Revenue from rental of power cart and pull carts, trail fees for member's carts, annual or package cart rentals, storage and battery charging fees.

Membership fees – Semi Private or Public Courses – Membership Fees/Dues - the annual fee paid by a player which permits them to play for the current golf season.

Range Revenue – Revenue earned from play and pay at a driving range and/or revenue from driving range memberships.

Lessons – Revenue from golf lessons booked and recorded as revenue by the club. This should be netted against any commission paid to the golf professional. In cases where the revenue is taken by the golf professional, then it should not be reported by the club, but please note that this is the case.

Pro Shop Sales – Revenue from sale of golf balls, clubs, head covers, clothing, shoes, and other wearables/accessories. Non-golf-related revenue from sale of non-golf specific merchandise (i.e. artwork, souvenirs, etc.). In cases where the revenue is taken by a golf professional, it should not be reported by the club, but please note that this is the case.

Other Revenue – All other revenue. Please provide a specify/breakdown.

Cost of Sales

Food and Beverage – The direct cost of purchases of food ingredients, alcoholic beverages and non-alcoholic beverages for re-sale.

Golf Operations – The direct cost related to Golf Operations.

Pro Shop – The direct cost of purchases to supply the Golf Shop with golf merchandise for re-sale.

Note: wages and benefits of staff should not be included in these categories.

Expenses

Wages and Benefits – From all sources, including management, direct labour and associated benefit cost such as EI, CPP, WSIB, employer health tax, vacation pay, staff on-site accommodations, staff meals, clothing allowance, and the like. Including Pro Shop and Food and Beverage staff.

Administration – Dues and subscriptions, all telecommunication costs, automotive cost for travel /education/training, office supplies, computer supplies, donations, bank credit card charges.

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Definitions (continued)	SECTION 10
<p>Food & Beverage – All consumable costs associated with the operation of food & beverage, for example uniforms, napkins.</p> <p>Marketing – All charges for promotional advertising, including internet, print, radio and television advertising.</p> <p>Turf Operations/Course Maintenance – Cost associated with turf cost including fertilizer, pesticides, aggregates, fuel (gas and oil to operate the turf equipment). Should not include costs to purchase or lease equipment.</p> <p>Professional Fees – All charges related to external consultants; legal and accountants/auditors including travel and disbursements.</p> <p>Repairs and Maintenance – Includes all expenses related to repair buildings and associated furniture and fixtures. Should not include capital expenditures.</p> <p>Utilities – All utilities associated with the operation of the facilities including hydro, propane, gas, heating oil, water and sewage, cable and satellite.</p> <p>Insurance – All types of insurance related to the operations and buildings of a golf course. Excluded is insurance related to employee benefits which is accounted for under Fringe Benefits by department.</p> <p>Property Taxes – Property taxes charged to the property.</p> <p>Water Taxes – Property taxes charged to the property.</p> <p>Other Expenses – All other expenses. Please provide a breakdown.</p> <p>Exclusions – None of the expense categories should include any interest payments, mortgage payments, loan payments, amortization, depreciation, capital improvements or purchases of capital assets.</p> <p>Landscaping, Parking, & Snow Removal - Total expense for upkeep of grounds/landscaping, on-site parking stalls and snow removal services during the reporting period.</p>	