

# 2009-2010 Annual Report

September 30, 2010



**C. A. PIPPY PARK COMMISSION**

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# C.A. Pippy Park Commission

## 2009/10 Annual Report

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## MINISTER'S MESSAGE

On behalf of the Board of Directors, and as Minister of Environment and Conservation with responsibility for the C.A. Pippy Park Commission, I am pleased to present the Annual Report of the C. A. Pippy Park Commission for the fiscal year commencing April 1, 2009 and ending March 31, 2010. This report was prepared under the direction of the Board which is accountable for the results as reported throughout this document.

The C. A. Pippy Park Golf Course Limited is a subsidiary of the Commission. During this past year staff continued to make improvements to operational procedures and promotion of both the Admirals Green and Captains Hill Golf Courses. Staff also continued to provide excellent banquet and lounge services at the Clubhouse.

During the operating season in 2009-10, various improvements were completed to enhance the public use areas of the Park. This included the completion of the Campground Loop 3 utilities. This loop now offers water, sewer and electrical hook-ups similar to those throughout the entire Campground. The Commission also completed the planning process for the compilation of its five-year Master Plan.

The winter of 2009-10 saw further growth in the Cross-Country Ski Program in the Park, with fully groomed cross-country ski trails located within the Pippy Park Campground facility. The City of St. John's Recreation Department operated the Program assisted by the volunteer efforts of the Nordic Ski Club and the Outfitters Inc.

I would like to acknowledge and thank Park staff, valued partners and the various volunteers who all contribute to the continued success of the Park. I would also like to acknowledge the dedicated board members who provided thorough assessment and focussed direction in all matters relating to policy formulation and Park management throughout the past fiscal year.

I look forward to the Board's continuing efforts to ensure that Pippy Park remains a valued recreation and conservation area for generations to come.

Sincerely,



CHARLENE JOHNSON  
Minister of Environment and Conservation

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# GOVERNMENT ENTITY OVERVIEW

## VISION

The C. A. Pippy Park Commission is committed to providing high quality camping, golfing, banquet and general recreational opportunities that meet the needs of its visitors, while preserving the natural areas and cultural heritage of the Park.

## MANDATE

### Mandate of the Commission

The Mandate of the C. A. Pippy Park Commission is derived from a combination of the C. A. Pippy Park Commission Act, the associated Regulations and the Park Master Plan:

**“To maintain and manage its parklands to showcase the Provincial seat of government, provide recreational opportunities and protect their inherent heritage values.”**

The interpretation of this mandate is further defined through the contents of the Commission’s Master Plan, which is reviewed every five (5) years, as dictated by Section 26.1(2) of the C.A. Pippy Park Commission Act. Through this document, the Commission has traditionally identified the provision of recreational opportunities and the preservation of cultural and natural heritage as part of its mandate.

The primary activities of the Commission include:

- Managing and regulating its parklands, which includes the use, development, conservation, maintenance and improvement of public land in the Park, pursuant with the regulations of the Act and policies contained in the Master Plan.
- Regulating consumptive activities, such as construction, hunting, and wood cutting, within the Park.
- Managing and administering operating and capital budgets which entails revenue generation from commercial operations, the ability to borrow funds, the sale and leasing of property, and fulfilling grounds keeping contracts with its institutional partners.
- Operating the largest full service campground in the Province.
- Operating nine and eighteen-hole golf courses and banquet facilities.
- Providing recreational opportunities for park users and services to tourists visiting the capital city urban region.
- Preserving the cultural and natural heritage resources within the Park boundaries.

As the urban area around the Park has expanded since its establishment in 1968, so have the challenges for the Commission to balance institutional development, while

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providing adequate space for outdoor pursuits and the protection of its natural and cultural features.

## **LINES OF BUSINESS**

### **Pippy Park Public Golf Course**

The first public golf course in the Province, a nine hole par 34, was established in Pippy Park in 1976. By 1993, the 18 hole Admirals Green had also been established. Four years later in 1997 the Admiral's Green Clubhouse was opened. These two courses were operated by the management Board of Thomas Development until early 2006. Later that same year the C.A. Pippy Park Golf Course Ltd., a wholly owned subsidiary of the Commission, was incorporated and has operated the Golf Course since that time. Although there has been an increase in the number of golf course facilities in the St. John's area during recent years, the Pippy Park Course remains a popular and competitive golfing facility.



### **Pippy Park Campground**

This facility is operated directly by the Commission and is a prime example of the effective use of public land in the Park. The Campground now contains 240 sites, of which 166 offer full services; and 74 are unserviced tent and overflow sites. The Campground is officially open to the public from May through October and is used extensively by tourists from within and outside the Province.

Thanks to the Campground's strategic location, in relation to the historic attractions in and around the City of St. John's, significant tourist dollars are generated locally from the use of the facility. There is a need to continually upgrade and maintain the facility to meet recognized campground standards. The Commission is continuing to improve this

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facility with revenue from its operations and the financial assistance from the Province.



## North Bank Lodge

This facility is operated as a meeting, social and recreational venue within the quiet atmosphere of the Park. The facility can accommodate a maximum of 50 people and is used by government agencies, public organizations, groups and private individuals on a rental basis. This facility is utilized as the venue for the Cross Country Ski Rental Program operated by the City of St. John's Department of Recreation from January to mid April each year.



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## Mini Golf Course

This facility is operated by the Commission to add value to our campground and provide enjoyable family entertainment. The 18 hole course includes miniatures of local attractions, such as the Confederation Building and Hibernia drilling rig, and a refreshment kiosk all of which are a minutes walk from the North Bank Lodge, Fluvarium and Campground. The Mini Golf remains popular but is in need of extensive renovations to ensure its continued availability to the public.



## Golf Driving Range

The Golf Driving Range is operated by a private operator on land near the Marine Institute on Ridge Road which is leased from the Commission. The Driving Range caters to the public usually from June to October each year and is a popular attraction for youth and families.

## Grounds Maintenance and Service Contracts

A significant part of the operations of the Pippy Park Commission involves landscaping and grounds maintenance. Activities include grass cutting, planting and maintenance of trees and flowers, maintenance of the campgrounds and related services, maintenance of walking and hiking trails, collection and removal of garbage and other debris from Park property, snow-clearing and repairs to Park roadways.

In addition, the Commission, pursuant with the *C.A. Pippy Park Commission Act*, provides fee for service landscape and grounds maintenance at public buildings located in the Park. These services include the construction and maintenance of lawns and walkways, tree planting, flower planting and other related activities. A significant portion of the Park's operational budget is utilized providing these services.

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## **NUMBER OF EMPLOYEES**

The Commission employs seven full-time employees for administration and Park maintenance. During peak operations, the Commission employs up to forty employees, both seasonal and student staff, for grounds maintenance and operation of the Pippy Park Campground.

The subsidiary, C. A. Pippy Park Golf Course Ltd., employs an additional twenty eight employees to operate the seasonal golf operations and the Clubhouse year-round.

## **COMMISSION ADMINISTRATION**

The Commission is a Crown Corporation under the laws of the Province of Newfoundland and Labrador. The Commission currently reports to the House of Assembly through the Honourable Charlene Johnson, Minister of Environment and Conservation.

The members of the Commission Board are responsible for the administration of the business of the Commission. The Chairperson assumes responsibility as the official head of the Commission in accordance with Section 8 of the *C. A. Pippy Park Commission Act*.

The Commission employs a small complement of administrative staff under the direction of an Executive Director. Commission staff are appointed under Section 13 of the *C. A. Pippy Park Commission Act*.

In 2009/10, the Commission operated primarily from revenue generated from its own operations and a Provincial Government grant of \$350,000.

The financial year of the Commission is April 1 - March 31. The financial records of the Commission are maintained internally and are audited and reported on by the Provincial Auditor General.

## **C. A. Pippy Park Commission Act**

The *C. A. Pippy Park Commission Act* defines the participating parties of the Commission as:

- The “government”, meaning the Lieutenant-Governor in Council.
- The “city”, meaning the City of St. John’s, incorporated by the *City of St. John’s Act*.
- The “university”, meaning Memorial University of Newfoundland and Labrador constituted by the *Memorial University Act*.



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## **BOARD of DIRECTORS**

Members of the C. A. Pippy Park Commission Board are appointed in accordance with Section 4 of the *C. A. Pippy Park Commission Act*. During this reporting period, the following individuals served as members of the Commission:

### **Chairperson and Chief Executive Officer:**

Mr. Bernie Halloran. Appointed by the Lieutenant-Governor in Council.

### **Vice-Chairperson:**

Appointed by the Lieutenant-Governor in Council and remained vacant during the reporting period.

### **Government of Newfoundland and Labrador Representative:**

Mr. Robert Constantine. Appointed by the Lieutenant-Governor in Council.

### **Memorial University Representative:**

Mr. Keith Hiscock. Appointed by the Board of Regents of Memorial University of Newfoundland and Labrador.

### **City of St. John's Representative:**

Ms. Shannie Duff, Deputy Mayor. Appointed by the City of St. John's.

### **Pippy Family Representative:**

Ms. Sharon Pippy. Appointed by the Lieutenant-Governor in Council to represent the Pippy Family.

### **Pippy Park Landowners and Residents Association (PPLORA) Representative:**

Mr. Grant Hiscock. Appointed by the Lieutenant-Governor in Council.

### **Member at Large**

Mr. Greg Healy. Appointed by the Lieutenant-Governor in Council.

## **PHYSICAL LOCATION**

### **Park Geographical Area**

The area of the Park is approximately 1343 hectares (3400 acres). The Park is strategically located within the City of St. John's and is comprised of the lands between

the east side of Thorburn Road and the west side of Portugal Cove Road, and between the north side of Elizabeth Avenue and the south side of Windsor Lake (Figure 1).

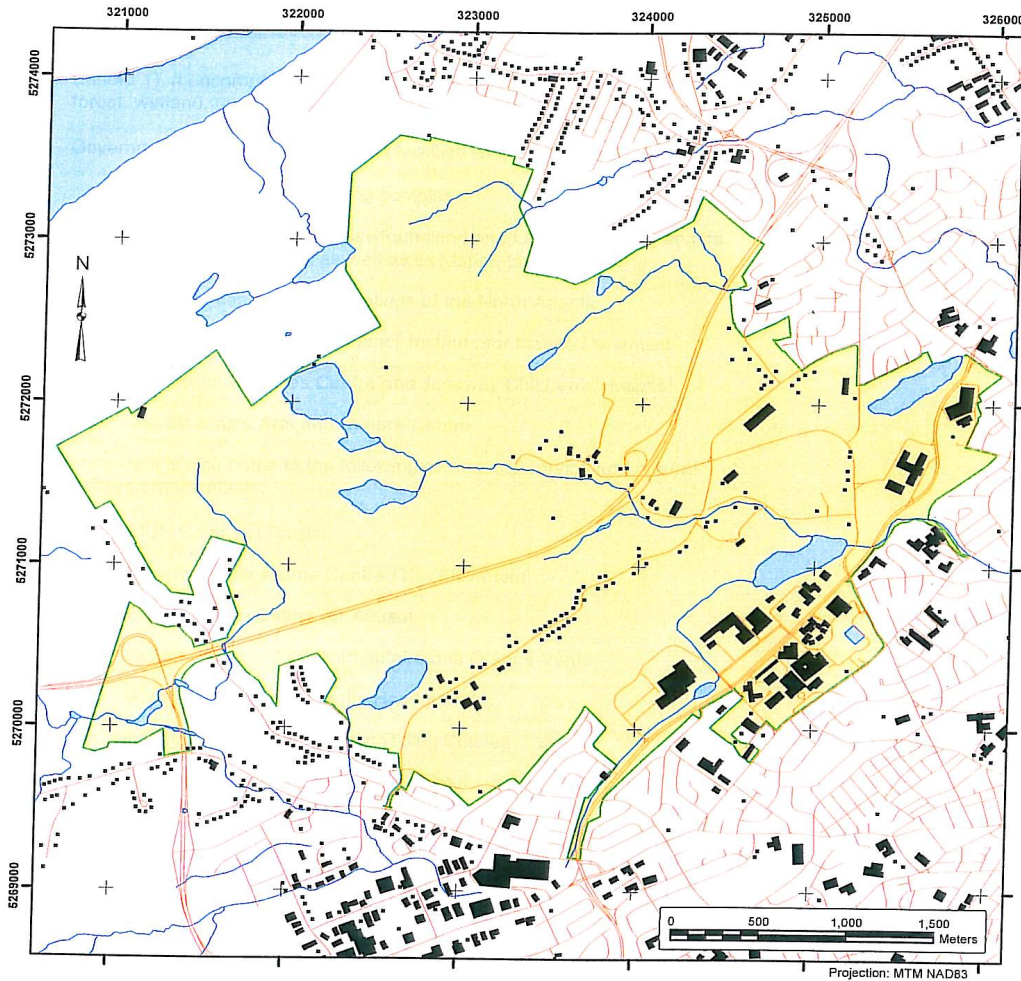
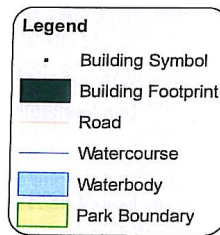


Figure 1: Pippy Park



2009 – 2013 MASTER PLAN

## OTHER KEY STATISTICS

### Permits

The Commission has a broad mandate of responsibilities and powers under its “Act”, including the power to issue permits regulating the development and improvement of

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both public and private property within the Park boundaries. Permits are issued in accordance with the *C. A. Pippy Park Commission Act* and in compliance with the Pippy Park Master Plan, Park by-laws and related policies. Examples include: improvements to private property; building and expansion of public facilities; construction of major roads and power corridors; and general improvements to public land and other property.

## **Commercial Properties**

As of March 31, 2010, the Commission managed several commercial properties, operated on land within the Park. These facilities include: Mt. Scio House, which contains the administrative offices of the Commission; the former Headquarters Building, which is currently used by various non-profit groups; and the North Bank Lodge, which is rented as a meeting and social activity centre.

## **Residential Properties**

As of March 31, 2010, the Commission managed four residential properties, which were either vacant or rented to private individuals. In cases where the Commission purchases homes from private property owners, it assesses the value of these houses as potential rental units. Some of the residential units are suitable for short-term rental, thereby providing a source of revenue to support the operations of the Commission. Buildings purchased by the Commission which have no rental or heritage value, are demolished and the land is restored as close as possible to the original landscape.

## **Institutional and Community Service Facilities**

The boundaries of Pippy Park contain a number of institutional, educational and community service facilities, most prominently the Confederation Building Complex, the combined campuses of Memorial University of Newfoundland and Labrador, the College of the North Atlantic, the Marine Institute, the Health Sciences Centre, and the St. John's Arts and Culture Centre.

On land that was formerly the Railway Transportation Museum on Mount Scio Road, the Easter Seals Society will soon complete its new headquarters and programming building. Another prominent not-for-profit organization, the St. John's YM-YWCA, is currently constructing the new Ches Penney Family Y on land acquired from the Commission on the corner of Higgins Line and Ridge Road. When the facility opens in the spring of 2011 it will accommodate the fitness and community programs offered by the organization. There are over a dozen community service organizations that call Pippy Park their home and together these organizations serve thousands of people annually from their headquarters in the Park.

## **Private Properties**

As of March 31, 2010, 45 privately owned residences remain within the boundaries of Pippy Park. The Commission recognizes and encourages the right of the owners of these properties to enjoy the peace and contentment of living within the Park environment.

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## Scientific Research and Monitoring

The 3,400 acres of land comprising the Park continues to provide locations for scientific research and monitoring. During the past year scientists and researchers from Memorial University, the Canadian Wildlife Service, the Canadian Food Inspection Agency, the Memorial University Botanical Garden and others researched and monitored plant, avian and insect populations in the Park.



## SHARED COMMITMENTS

The following community service organizations are located within Pippy Park:

### Fluvarium

Owned and operated by the Quidi Vidi/Rennies River Development Foundation, the Fluvarium is a major attraction within Pippy Park and is one of the most visited tourist attraction in the Province. Visitors can observe brown trout, Atlantic Salmon parr and other aquatic species through nine large underwater viewing windows into Nagle's Hill Brook as it flows by the building. The Fluvarium promotes education and environmental awareness for school groups, tourists and the general public.

### St. John's Therapeutic Riding Association (Rainbow Riders)

This volunteer non-profit group operates a therapeutic horseback riding and animal care program for the benefit of physically and mentally challenged children. The facility is located on Mount Scio Road on property administered by the Commission. The Association participates in Provincial and National riding competitions.

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## **Memorial University of Newfoundland and Labrador Botanical Garden**

Memorial University operates the only botanical garden in the Province. The facility displays plants which are native to Newfoundland and Labrador and cultivated plants suitable to the local climate. The primary objective of the Garden is to stimulate public interest in the Province's natural history and to provide opportunities for education and research. The Garden provides a unique blend of horticulture and garden design throughout its colourful walkways and planting displays.

## **Autism Society of Newfoundland and Labrador (ASNL)**

The Autism Society of Newfoundland and Labrador operates the Elaine Dobbin Centre for Autism at the Shamrock Farm facility located off Clinch Crescent near the Health Sciences Complex. This modern facility offers programs and support for individuals and families affected by autism spectrum disorders.

## **Easter Seals of Newfoundland and Labrador**

The Easter Seals organization is dedicated to providing support and services to children with disabilities. For many years Easter Seals has operated an office in the former Pippy Park headquarters but in the autumn of 2007 it broke ground for a new facility in the Park located on Mt. Scio Road. It is expected to begin operations there early in 2010.

## **YM-YWCA**

For several years the Newfoundland and Labrador YM-YWCA has been negotiating with the Commission and the City of St. John's for the purchase of land to construct a new community recreation facility. Late in 2007, it was announced that a site had been secured at the Higgins Line-Ridge Road intersection for the development of its new multi-use recreation complex. Construction is expected to commence in 2009 with an expected completion date in 2011.

## **Sisters of Mercy Centre for Ecology and Justice**

During the reporting period the Sisters of Mercy Congregation of St. John's purchased a former residence located on Mt. Scio Road with the intention of establishing a retreat and outreach facility. Over the past year, the Congregation began to renovate the building and develop programs and services for youth participants.

## **MacMorran Community Gardens**

Located on Mt. Scio Road, The MacMorran Community Gardens offers vegetable growing plots to the public. The Garden is sponsored by the MacMorran Community Centre and its primary aim is to provide garden space for the production of local vegetables for the use of residents who patronize the Centre. During the reporting period, the community garden continued to operate during the May to October crop growing season.

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## **Friends of Pippy Park**

This volunteer group is made up of private citizens that support and use the Park. The focus of the group consists mainly of organizing environmental programs such as Children's Gardening and Park Clean-ups. Its representatives sponsor work and research projects; serve on Park advisory committees; and promote the Park generally through various public programs. The Friends also organize summer and winter festivals; public lectures; and distribute information pamphlets about the Park.

## **Grand Concourse Authority (GCA) Trails**

The Park contains a variety of hiking, walking, and cross country ski trails that connect areas of the Park with the City of St. John's and the surrounding area. The trails provide opportunities for wilderness hiking in the Three Pond Barrens or easy walking along the handicap accessible trails at Kent's Pond, Long Pond and Rennie's River. There are also cross-country ski trails and a skiing program delivered by the City of St. John's Recreation Department. The many trails afford an opportunity to observe a variety of birds, animals and plants in their natural habitat.

The majority of the trails in the Park were developed in partnership with the Grand Concourse Authority and the City of St. John's. These trails are maintained by the GCA.

These organizations have contributed much to the community at large and, more specifically, to their individual clienteles over the years. Whether it is interpreting freshwater ecosystems or providing recreation for children with disabilities, these entities enjoy the natural and peaceful venues which the Pippy Park Commission is pleased to offer to each and every one of its community partners. While these organizations do not directly generate revenues for the Commission, they do contribute in other in-kind and intangible ways to the mandate and goals for which Pippy Park was established. Some examples of their contributions include the following:

- Both the Fluvarium and the MUN Botanical Garden present for the public the striking variety and beauty of the natural environment that is characteristic of Pippy Park. The freshwater resources, vegetation, and wildlife features of the Park are promoted and interpreted for both residents and tourists who visit the Park.
- Tourist attractions, such as the Fluvarium and the Botanical Garden, act as an incentive for increasing Pippy Park Campground use by both resident and out of Province visitors. Visitors to the campground expend hundreds of thousands of dollars annually on services and facilities while in the St. John's area.
- The Rainbow Riders, the Autism Society and the Easter Seals organization all illustrate that Pippy Park is a place where caring for and serving those with disabilities can occur in a safe and stimulating outdoor environment. The physical activities that are so important to the overall programs offered by these organizations can be planned and operated all within the managed lands of the Park.
- The numerous trails maintained by the Grand Concourse Authority and the new YM-YWCA facility under construction both contribute significantly to the

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recreational and physical activity needs of the citizens of the northeast Avalon region - many of whom work in and visit Pippy Park daily.

- The Friends of Pippy Park, through their advocacy work, ensure that the public is kept aware of the values of the Park both as a wonderful place for recreation and ecosystem sustainability.

The Pippy Park Commission anticipates a continued positive relationship with these organizations over the course of the next year as well as many more years to come.



## **HIGHLIGHTS & ACCOMPLISHMENTS**

### **Campground Improvements**

As part of the continuing effort by the Commission to enhance its very popular campground, the Loop 3 service improvements began in 2008 were completed in the spring of 2009. These improvements included installation of water, sewer and electrical service to 47 camp sites in the Loop. With the completion of this work, the total number of full service camp sites offered to the public increased to 166. These additional sites resulted in an increase in the total number of campsites booked in 2009 to 16,069 and the resulting additional revenue generated.

### **Golf and Clubhouse Catering**

Both the Captains Hill and Admirals Green Golf courses remained popular with the

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golfing public during the past year. The courses hosted various tournaments and corporate golfing events as well as accommodating league play.

Catering and bookings at the Admirals Green Clubhouse increased over the previous fiscal year. A total of 151 events were managed by staff with the assistance of the contracted caterer. In total, over 11,000 people attended catered events during the 2009/10 reporting period.

### **North Bank Lodge Operations**

The popular North Bank Lodge continued to offer increased numbers of bookings for meetings and social events during 2009/10. A total of 119 bookings were recorded earning total revenues of \$27,274.

### **Pippy Park Special Events and Promotions**

The Pippy Park Promotions Committee and the Friends of Pippy Park, assisted by the Commission, continued to host the annual Pippy Park Summerfest and Winterfest events. These popular events helped to promote the various attractions and opportunities in Pippy Park. The Summerfest activities included dance performances, heritage and other displays while Winterfest included sliding, skiing and snowshoeing.

### **Walking Trails and Cross Country Skiing Programs**

The network of walking trails throughout the Park continued to be enjoyed by thousands of visitors during 2009/10. Excellent maintenance on all routes was performed by the Grand Concourse Authority.

The Cross Country Ski and Rental Program continued operations during the winter months of 2010 in partnership with the City of St. John's Recreation Department. Trails were groomed along the campground roads through the efforts of staff from the Grand Concourse Authority and volunteers from the Nordic Ski Club and a local sporting goods supply company, Outfitters Ltd.

## **PROGRESS of MISSION**

This annual report summarizes the mission of the Park and the results to achieve this mission accomplished over the past reporting period. The mission statement identifies the key management priorities of the Commission over the next three (3) fiscal years. This statement also includes the measures and specific indicators that will be employed to monitor and evaluate its progress in achieving this mission.

Over the three (3) year planning cycle, the Commission will undertake a prioritized series of initiatives that are designed to ensure the future viability of Pippy Park. These initiatives emanated from the previous cycle during which time a thorough financial and



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operational review of the Commission was conducted. The initiatives listed below are intended to maximize our dual goals of; 1) maintaining operational practices that respond to current budgetary resources and; 2) targeted capital program improvements that result in increased Park revenues. By increasing public awareness, better defining land management and service contracting, targeting capital improvements and enhancing outdoor recreation opportunities, the Commission is confident that these measures will help ensure the future of the Park for public enjoyment and heritage conservation.

**Mission:** By March 31, 2011, the C. A. Pippy Park Commission will have enhanced the viability of the Park.

**Measure:** Enhanced viability

**Indicators:**

- Improved financial position.
- Increased public awareness and identity.
- More definitive land management and operational policies are implemented.
- Revised grounds maintenance service contracting.
- Improvements to and upgrading of selected park infrastructure.
- Increased opportunities for outdoor recreational pursuits.

## **PROGRESS ACHIEVED DURING 2009/10:**

During the 2009/10 fiscal year a number of activities and initiatives were developed and implemented which will assist the Commission in fulfilling its overall mission. The Commission will continue to build on these initiatives and introduce new measures during the coming year so that by March 31, 2011 all indicators outlined as measurements of success are achieved. The following outlines the Commission's progress towards achieving its mission during the past year.

- The financial position of the Commission was maintained through a combination of efforts ranging from increased revenue generation, particularly from Campground rate increases and infrastructure improvements, to the stricter adherence to administrative procedures aimed at reducing expenditures.
- The public awareness/identity of the Park continues to be enhanced through the public use of its new website ([www.PippyPark.com](http://www.PippyPark.com)) which highlights the many amenities and attractions found in Pippy Park.
- The implementation of more prescriptive regulatory policies was initiated with the completion of the draft 2009-2013 Pippy Park Master Plan. The draft plan was submitted during the fall of 2009 to the Provincial Government for approval.
- Recreation activity opportunities were improved through enhancements to the mini golf, North Bank Lodge, Campground and Golf facilities.
- The value of the grounds maintenance operations was improved through the purchase of new equipment and the initiation of work assignments not covered under existing client service contracts.
- Working with the Friends of Pippy Park and the Pippy Park Heritage Committee,

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the inventory data work began by the Commission in the previous reporting period continued during 2009/10. This work included updating data files pertaining to the natural and cultural resources of the Park.

- Improving infrastructure is an on-going activity within any business planning cycle. The Commission initiated a review of its existing physical plant with the aim of preparing a submission to Government of a multi-year capital improvement program commencing with the 2009/10 annual budgeting process.

## **PROGRESS ON GOALS:**

In consideration of the Park's mission and mandate and the financial resources available to achieve this mission, the following specific goals have been identified as key priorities. These goals reflect the long term vision and mission of the Commission and specifically define the measures and indicators pertaining to the 2009/10 reporting period which evaluate the Commission's success in achieving each goal.

Progress on the 2009/10 goal indicators for each of the following issues are listed below:

### **ISSUE 1: Master Plan Implementation**

The C. A. Pippy Park Commission Act stipulates that every five (5) years the Master Plan for the Park must be revised and approved by the Lieutenant-Governor in Council. The current plan expired December 31, 2008. The Master Plan contains policies and procedures used by the Commission to make informed decisions on issues pertaining to the management of the Park. The Plan also contains general information about new initiatives relating to facility development and heritage conservation under consideration by the Commission. A revised plan was submitted during 2009 for approval by the Lieutenant-Governor in Council.

**Goal:** By March 31, 2011, the C. A. Pippy Park Commission will have implemented its current five (5) year Master Plan.

**Measure:** Master Plan implemented

#### **Indicators:**

- Master Plan approved by participating parties and submitted to the Lieutenant-Governor in Council.
- Consistent and transparent decisions are made regarding land use.
- Policies and procedures are specified and implemented to guide land management decisions.
- General operational procedures, eg. public safety, security, accessibility and maintenance, are reviewed and implemented.
- Level of service agreements with institutional clients for grounds maintenance are revised and implemented.

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## Objectives:

- 1.1 By March 31, 2010, the C.A. Pippy Park Commission will have distributed the Master Plan and begun implementation of its key elements.

**Measure:** 2009-2013 Master Plan Approved and Implementation Begun

**Indicators:**

- Master Plan is approved.
- Master Plan implementation schedule and action plan is compiled and approved by the Commission.
- Approved Master Plan is communicated to and made available to the public.
- Implementation of prioritized key elements initiated.

**PROGRESS:**

- Implementation of the 2009-2013 Master Plan will commence following the receipt of its approval. Distribution and implementation of the Plan cannot proceed until the Plan is approved.
- In anticipation of formal approval of the new Master Plan, the Commission is adopting guidelines and procedures of the new plan which are non regulatory in nature but will serve as a means to ensure on-going land administration and conservation is not compromised.

- 1.2 By March 31, 2011, the C.A. Pippy Park Commission will have further implemented additional components of the Master Plan.

**Measure:** 2009-2013 Master Plan Implementation On-Going

**Indicators:**

- Specific Master Plan Implementation Procedures, as dictated by the Plan, are initiated and completed.
- Specific Master Plan Technical Guidelines, as dictated by the Plan, are initiated and completed.

## ISSUE 2: Financial Sustainability

The Pippy Park Commission operates a variety of commercial enterprises as part of its mandate. These enterprises include the campground, contracted grounds keeping, golf courses, banquet facilities, meeting space rentals, and rental of properties. While an annual Provincial Government grant is provided, the Commission is obligated to generate and sustain adequate revenue from its commercial operations.

Throughout the 3 year planning cycle, the Commission has endeavored to maintain its financial sustainability through a combination of initiatives that include the generation of new revenue and maximizing operational efficiencies.

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**Goal:** By March 31, 2011, the C.A. Pippy Park Commission will have initiated revenue generation and operational processes to achieve financial sustainability.

**Measure:** Comprehensive mix of revenue generation and operational processes enhanced.

**Indicators:**

- Additional sources of revenue generation are identified and implemented.
- Operational costs saving opportunities are identified and implemented.
- Park facility upgrading and expansion projects are completed.

**Objectives:**

2.1 By March 31, 2010, the C.A. Pippy Park Commission will have initiated additional revenue generation actions, combined with operational cost saving opportunities, to further contribute to financial stability.

**Measure:** Revenue generation actions initiated

**Indicators:**

- Additional revenues generated by the upgrading of Loop 3 in the Campground.
- Additional improvements to the new overflow area in the campground will result in additional camper night revenues.
- Initiation of additional cost saving and operational efficiencies to reduce annual expenditures.

**PROGRESS:**

- Campground occupancy during the 2009 operating season included a total of 16,069 camper nights. This is an increase of 431, or 2.76%, in camper nights in comparison to the previous season in 2008. Occupation of the upgraded Loop 3 increased by approximately 7.5% during the 2009 camping season in comparison to 2008. More campers wanted to avail of the improved services provided in this Loop.
- Rates charged for full service and semi-serviced campsites during the 2009/10 reporting period increased by \$5/night; unserviced and overflow site rates were increased by \$2/night. These increased rates earned additional revenues of \$43,361, or 10%, in comparison to the 2008 campground operating season. Loop 3 revenues increased by approximately 2.5% in 2009 compared with those in 2008 before the upgrading was completed.
- In addition to increased revenues from campsite rentals, there was a 26% increase in revenues generated by North Bank Lodge bookings in 2009/10 in comparison to 2008/09.

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- On going operational efficiencies and cost reduction measures continue to be a priority with Commission management. During the reporting period, practices such as bulk buying, purchasing from Government Standing Offer Agreements, repairs to equipment instead of new purchases, and effective staff allocations all helped to reduce costs and improve operational efficiency.

2.2 By March 31, 2011, the C.A. Pippy Park Commission will have completed planned revenue generation actions and operations processes, thus ensuring financial sustainability.

**Measure:** Revenue generation and operational processes completed.

**Indicators:**

- Compilation of a 3 Year data review of revenue generation results is analysed as a means to assess financial benefits and costs.
- Review of the existing camping and related fee for service rates within Atlantic Canada as a means to determine future rate increases or otherwise.
- Annual review and assessment of operational procedures, at the end of each operating season, is initiated to ensure continued operational efficiencies are maximized.

**ISSUE 3: PARK IDENTITY AND PUBLIC AWARENESS**

Pippy Park celebrated forty one years of operations in 2009/10. In the decades since its establishment, the Park has grown to accommodate the expansion of the seat of the Provincial Government, Memorial University, and related institutional facilities. Thousands of people travel through the Park each day either along roadways or walking trails. Many of these individuals are unaware of the Park and the recreation and conservation benefits it provides. During this 3 year planning cycle , the Commission has continued to raise the profile and public appreciation of the Park through a variety of promotional and interpretive initiatives.

**Goal:** By March 31, 2011, the Commission will have completed new Park identity and public awareness initiatives.

**Measure:** Programs are initiated to increase appreciation and interpretation of the Park's cultural and natural features.

**Indicators:**

- Public access to and within Pippy Park is improved.
- Usage of the Park facilities is increased.
- Informational materials about the Park are enhanced.
- Value of the conservation role of the Park is more clearly defined and

- 
- communicated.
  - Computer mapping, using GIS technology, is improved and standardized as a means to aid land management processes.
  - Expanded distribution of informational materials across the Province.

**Objectives:**

- 3.1 By March 31, 2010, the C.A. Pippy Park Commission will have initiated additional promotional activities.

**Measure:** Public awareness and appreciation further enhanced

**Indicators:**

- Additional signage will be erected throughout the Park and the Golf Courses.
- New park maps and GIS data base will be available from the Park web site.
- A draft of a new Pippy Park Visitors Guide will be completed.

**PROGRESS:**

- The Commission intended to contract the installation of large promotional Park Gateway signs this past fiscal year, but other, more urgent, park facility repair and maintenance demands commanded a higher priority. Many directional signs throughout the Park and Campground were replaced as part of annual maintenance and repair.
  - The Pippy Park Commission website ([www.PippyPark.com](http://www.PippyPark.com)) was continually monitored and updated during the 2009/10 fiscal period. A statistical analysis of website usage indicated that average monthly visits to the site were 2,500 of which about 65% were new visitors.
  - The Campground map was re-designed and over 10,000 copies were distributed to campers. The map was published to the Pippy park website. The GIS database is not yet available on the website as the GIS data configuration process has taken longer than anticipated. The database will enable website users to access more detailed Park mapping. It is planned to have additional mapping available on the website in 2010.
  - A draft of a new Pippy Park Visitors Guide was prepared in cooperation with the Friends of Pippy Park. This draft guide is currently under review for possible printing later during 2010.
- 3.2 By March 31, 2011, the C.A. Pippy Park Commission will have initiated programs to increase public appreciation and interpretation of the natural and cultural features of the Park.

**Measure:** Marketing and promotional activities are on-going.

**Indicators:**

- 
- Landscape Improvement and Park Signage Plan initiated for the Prince Philip Parkway.
  - Initiation of Commission involvement in the Eastern Habitat Joint Venture program as a means to raise awareness of the natural amenities of the Park.
  - Commission participation on-going in the management of the O'Brien Farm provincial heritage site.
  - Pippy Park archives data base compilation on-going assisted by the Friends of Pippy Park.
  - Feasibility of seeking the designation of Pippy Park as a "Canadian National Urban Park" will be initiated.
  - Feasibility of seeking the designation of Pippy Park as a "International Biosphere Reserve" will be initiated.

## **OPPORTUNITIES & CHALLENGES**

The C.A. Pippy Park Commission continues to embrace opportunities and face challenges. The following is a summary of the most salient:

### **Opportunities**

- Demand for campground space continues to increase thus providing opportunity for revenue enhancement and tourism spin off.
- Demand for conference and catering services continues to increase. Pippy Park is being recognized as an attractive venue for such functions.
- Relationships with our institutional and community services partners remain stable and cooperative. New partnerships are being forged with groups such as the Easter Seals, the YM-YWCA, and the Sisters of Mercy Congregation.
- Public use of the lands and facilities of Pippy Park continues to increase as urbanization concentrates on the northeast Avalon Peninsula. Our recreation and conservation objectives serve the public well.
- The diverse ecosystems and historical resources within the Park increase its potential for natural and cultural heritage appreciation and interpretation. In the winter of 2010 the historical preservation mandate of the Commission was greatly enhanced by the decision of the Provincial Government to declare the former O'Brien Farm a Provincial Historical Site.
- The unspoiled wilderness lands located in its northern extremity provide exciting opportunities for future backcountry and passive tourism use of the Park.

### **Challenges**

- Increases in the number of golf facilities during the past decade means that the Pippy Park courses must remain competitive and cost efficient.

- 
- The Province has continued to provide an annual contribution to the Park to offset its operational costs. The operating grant for this year was \$350,000, the same amount as the previous year. Increased costs of fuel, supplies and building materials over the past year increased the difficulty of the Commission to operate within a balanced budget. In addition, salary and benefit increases in the 2009/10 fiscal year added to overall operating expenses.
  - For a period of years the Commission was able to supplement its revenue base through the sale of lands held by the Commission which were outside the boundaries of the Park. Most of these excess properties have now been completely sold, and this revenue source will soon be depleted. The sale of Commission property for the construction of the new YM-YWCA represents one of the last opportunities to generate revenue from land sales.
  - A key challenge in realizing financial self sufficiency is the realization that our prime business is “running a park”. Many of the regulatory and grounds-keeping activities undertaken, to achieve this mandate, simply do not generate significant income.
  - The human resources and primary management focus for the Park continues to concentrate more on commercial activities rather than public recreation and conservation. The original intent of Pippy Park was to integrate institutional land development with public use. Finding this balance between parkland and the demands of urbanization will continue to be an ongoing challenge for the Park and the Commission.



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# Financial Statements

The Audited Consolidated Financial Statements for the C.A. Pippy Park Commission and its subsidiary, the C.A. Pippy Park Golf Course Limited, for the year ended 31 March, 2010 are attached.

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**C.A. PIPPY PARK COMMISSION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**31 MARCH 2010**



OFFICE OF THE AUDITOR GENERAL  
St. John's, Newfoundland and Labrador

**AUDITOR'S REPORT**

To the Board of Commissioners  
C.A. Pippy Park Commission  
St. John's, Newfoundland and Labrador

I have audited the consolidated balance sheet of the C.A. Pippy Park Commission as at 31 March 2010 and the consolidated statements of revenues, expenses and surplus, and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Commission as at 31 March 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in blue ink, appearing to read "John L. Noseworthy".

**JOHN L. NOSEWORTHY, CA**  
**Auditor General**

St. John's, Newfoundland and Labrador  
11 June 2010

**C.A. PIPPY PARK COMMISSION  
CONSOLIDATED BALANCE SHEET**

**31 March**

**2010**

**2009**

**ASSETS**

**Current**

Cash	\$ 213,662	\$ 234,285
Accounts receivable (Note 2)	45,564	91,320
Merchandise inventory - at the lower of cost and net realizable value	17,012	14,765
Prepaid expenses	19,032	21,253
Prepaid supplies	11,154	12,234
	<b>306,424</b>	<b>373,857</b>
<b>Capital assets (Note 3)</b>	<b>1,992,474</b>	<b>2,102,714</b>
	<b>\$ 2,298,898</b>	<b>\$ 2,476,571</b>

**LIABILITIES AND EQUITY**

**Current**

Accounts payable and accrued liabilities	\$ 189,402	\$ 142,134
Deferred revenue (Note 4)	134,259	65,458
Obligations under capital lease (Note 5)	49,950	28,765
	<b>373,611</b>	<b>236,357</b>
<b>Obligations under capital lease (Note 5)</b>	<b>91,604</b>	<b>95,917</b>
<b>Accrued severance pay</b>	<b>145,315</b>	<b>123,638</b>
<b>Advance from Province of Newfoundland and Labrador (Note 6)</b>	<b>250,000</b>	<b>250,000</b>
	<b>860,530</b>	<b>705,912</b>

**Equity**

Surplus	1,438,368	1,770,659
	<b>1,438,368</b>	<b>1,770,659</b>
	<b>\$ 2,298,898</b>	<b>\$ 2,476,571</b>

**Contingent liabilities (Note 7)**

*See accompanying notes*

Signed on behalf of the Board:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Member

**C.A. PIPPY PARK COMMISSION****CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND SURPLUS**

For the Year Ended 31 March

2010

2009

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Province of Newfoundland and Labrador			
Operating grant (Note 8)	\$ 350,000	\$ 350,000	\$ 350,000
Golf Course (Note 9)	756,912	835,572	732,589
Trailer park (Note 10)	502,571	469,000	456,945
Services	223,431	224,000	211,861
Clubhouse (Note 11)	216,216	202,000	195,340
Rental	69,021	52,100	60,256
Advertising	19,061	20,000	18,036
Miscellaneous	5,019	200	1,551
Interest	671	6,000	12,325
Gain on sale of capital assets	15	-	-
	<b>2,142,917</b>	<b>2,158,872</b>	<b>2,038,903</b>
<b>EXPENSES</b>			
Advertising and promotion	18,330	16,500	27,467
Amortization	256,044	263,000	265,708
Bad debts	323	-	2,570
Bank charges	35,388	37,000	32,018
Building maintenance	76,914	105,000	82,052
Course maintenance	89,480	61,800	59,851
Donation	-	1,000	-
Equipment maintenance	75,456	79,688	42,490
Fuel	54,467	71,350	66,900
Heat, light and telephone	141,002	151,955	145,207
Honoraria	980	7,500	1,055
Insurance	56,220	58,000	55,846
Interest on capital lease obligations	12,578	9,600	10,808
Loss on disposal of asset	300	-	2,096
Miscellaneous	11,820	24,500	16,612
Office	10,031	17,000	10,421
Professional fees	43,665	20,000	36,117
Salaries and employee benefits	1,557,803	1,568,000	1,436,550
Supplies	45,907	44,100	42,354
Training	200	3,000	1,140
Travel	-	4,000	2,626
	<b>2,486,908</b>	<b>2,542,993</b>	<b>2,339,888</b>
<b>Excess of expenses over revenues from operations</b>	<b>(343,991)</b>	<b>(384,121)</b>	<b>(300,985)</b>
<b>Other revenues</b>			
Property sales	11,700	-	-
<b>Excess of expenses over revenues</b>	<b>(332,291)</b>	<b>(384,121)</b>	<b>(300,985)</b>
<b>Surplus, beginning of year</b>	<b>1,770,659</b>	<b>1,770,659</b>	<b>2,071,644</b>
<b>Surplus, end of year</b>	<b>\$ 1,438,368</b>	<b>\$ 1,386,538</b>	<b>\$ 1,770,659</b>

*See accompanying notes*

**C.A. PIPPY PARK COMMISSION**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the Year Ended 31 March**

**2010**

**2009**

**Cash flows from operating activities**

Excess of expenses over revenues	\$ (332,291)	\$ (300,985)
Adjustment for non-cash items		
Amortization	256,044	265,708
Loss on disposal of capital assets	300	2,096
Gain on sale of capital assets	(15)	-
Bad debts	323	2,570
	<b>(75,639)</b>	<b>(30,611)</b>

**Changes in non-cash working capital**

Accounts receivable	45,433	(24,398)
Merchandise inventory	(2,247)	4,109
Prepaid expenses	2,221	3,752
Prepaid supplies	1,080	(48)
Accounts payable and accrued liabilities	47,268	(20,617)
Deferred revenue	68,801	(18,747)
	<b>162,556</b>	<b>(55,949)</b>

Increase in accrued severance pay	21,677	4,294
	<b>108,594</b>	<b>(82,266)</b>

**Cash flows from investing activities**

Additions to capital assets - purchased from operations	(93,795)	(350,261)
Additions to capital assets - purchased under capital lease	(54,490)	(6,112)
Reclassification of capital asset	-	22,639
Sale of capital assets	2,196	2,929
	<b>(146,089)</b>	<b>(330,805)</b>

**Cash flows from financing activities**

Increase (decrease) in capital lease obligations	54,490	(19,456)
Repayment of capital lease obligations	(37,618)	(27,314)
	<b>16,872</b>	<b>(46,770)</b>

<b>Net decrease in cash</b>	<b>(20,623)</b>	<b>(459,841)</b>
<b>Cash, beginning of year</b>	<b>234,285</b>	<b>694,126</b>
<b>Cash, end of year</b>	<b>\$ 213,662</b>	<b>\$ 234,285</b>

*See accompanying notes*

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**Authority**

The C.A. Pippy Park Commission (the Commission) was incorporated in 1968 and operates under authority of the *Pippy Park Commission Act*. The purpose of the Commission is to provide a park-like setting to house the headquarters of the Provincial Government, as well as various government, cultural, educational facilities and Memorial University of Newfoundland. Its affairs are managed by a Board of Commissioners, the majority of whom are appointed by the Lieutenant-Governor in Council.

The C.A. Pippy Park Golf Course Limited (the Golf Course) was incorporated on 6 January 2006 under Section 15 of the *Corporations Act*. It is a wholly owned subsidiary of the Commission, incorporated in accordance with Section 25(b)(i) of the *Pippy Park Commission Act*. Its purpose is to manage the Pippy Park Golf Course.

**1. Significant accounting policies**

These consolidated financial statements have been prepared by the Commission's management in accordance with Canadian generally accepted accounting principles. Outlined below are the significant accounting policies followed.

(a) Principles of consolidation

The consolidated financial statements include the assets, liabilities and equity of the C.A. Pippy Park Commission and its subsidiary corporation, C.A. Pippy Park Golf Course Limited. Inter-entity transactions and balances have been eliminated in these consolidated financial statements.

(b) Capital assets

(i) All capital assets are capitalized at cost at the time of acquisition. Government assistance towards the acquisition of capital assets is deducted from the related capital asset cost with any amortization calculated on the net amount. Amortization is calculated using the declining balance method based on the expected future life of all assets as follows:

Furniture and equipment	30%
Vehicles	30%
Equipment under capital lease	30%
Buildings	10%
Park improvements	10%
Golf course improvements	10%

(ii) Many capital assets have been financed through capital grants from the Province of Newfoundland and Labrador. The expended portion of these grants has been deducted from the applicable capital assets on the consolidated balance sheet and amortization has been calculated on the net amount.

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**1. Significant accounting policies (cont.)**

(iii) The cost of building acquisitions is included with land where the primary reason for purchasing the properties is to acquire the land. Where the Commission intends to maintain the buildings for Park use, cost is allocated between land and buildings.

(c) Severance pay

Severance pay is calculated based on years of service and current salary levels for management employees of the Commission and those employees represented by the Newfoundland and Labrador Association of Public and Private Employees. The entitlement to severance pay vests after nine years of continual service, and accordingly no provision has been made in the accounts for employees with less than nine years of continual service. For employees of the Commission, the amount is payable when the employee ceases employment in the public service. If an employee of the Commission transfers to another entity included in the public service, then the liability is transferred with the employee to the other entity. For Golf Course employees represented by the Newfoundland and Labrador Association of Public and Private Employees the amount is payable when the employee ceases employment with the Corporation unless they transfer to another entity of the Province. Other Golf Course employees do not qualify for severance pay.

(d) Deferred revenue

Deferred revenue represents revenue related to future operating periods. The revenue will be reported in the applicable future period to which it relates.

(e) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

**2. Accounts receivable**

	<u>2010</u>	<u>2009</u>
Trade	\$ 52,790	\$ 53,606
Harmonized sales tax	5,202	49,819
	<u>57,992</u>	<u>103,425</u>
Less: allowance for doubtful accounts	<u>12,428</u>	<u>12,105</u>
Net accounts receivable	<u>\$ 45,564</u>	<u>\$ 91,320</u>



**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

**3. Capital assets**

	<b>2010</b>				2009
	<u>Cost</u>	<u>Capital Grants</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
<b>Park</b>					
Land (Note 3(a) and 3(b))	\$ 6,035,850	\$ 6,030,728	\$ -	\$ 5,122	\$ 5,122
Furniture and equipment	283,372	111,237	152,039	20,096	27,149
Vehicles	122,842	122,842	-	-	-
Equipment under capital lease	101,911	-	59,465	42,446	60,637
Buildings	921,798	701,083	141,632	79,083	87,870
Park improvements	1,712,542	959,928	198,277	554,337	525,907
Assets under construction	65,517	-	-	65,517	65,517
	<b>9,243,832</b>	<b>7,925,818</b>	<b>551,413</b>	<b>766,601</b>	<b>772,202</b>
<b>Golf Course</b>					
Land (Note 3(a) and 3(b))	1,809,696	1,809,696	-	-	-
Golf course improvements	1,346,311	99,999	467,715	778,597	865,108
Buildings	522,893	10,725	192,059	320,109	355,677
Equipment under capital lease	94,089	-	31,280	62,809	28,178
Furniture and equipment	297,234	34,662	198,214	64,358	81,549
	<b>4,070,223</b>	<b>1,955,082</b>	<b>889,268</b>	<b>1,225,873</b>	<b>1,330,512</b>
	<b>\$ 13,314,055</b>	<b>\$ 9,880,900</b>	<b>\$ 1,440,681</b>	<b>\$ 1,992,474</b>	<b>\$ 2,102,714</b>

**(a) Capital assets not included in consolidated financial statements**

Land purchased directly by the Provincial Government and forming part of C.A. Pippy Park is not recorded in these consolidated financial statements. The land recorded in these consolidated financial statements represents land purchased directly by the Commission.

Capital improvements made by third parties are not recorded in these consolidated financial statements.

**(b) Title to Commission property and value of land**

Under Section 10(4) of the *Pippy Park Commission Act*, title to property of the Commission is vested in the name of the Minister of Environment and Conservation, for the Crown. Therefore, capital grants received from the Province for the purchase of land have been deducted from the total cost of the land purchased.

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**4. Deferred revenue**

	<u>2010</u>	<u>2009</u>
Golf course	\$ 55,111	\$ 40,875
Property sales	54,165	-
Clubhouse	13,616	16,073
Trailer park	7,105	4,555
Rental	2,508	446
Advertising	1,754	3,509
	<u>\$ 134,259</u>	<u>\$ 65,458</u>

Golf course deferred revenue relates to golf packages and gift certificates sold during the fiscal year that relate to the 2010 golf season. Property sales deferred revenue relates to deposits received for three building lots that were sold in April 2010 and May 2010. Clubhouse deferred revenue relates to deposits received on Salon rentals for future periods. Trailer park deferred revenue relates to deposits received on reservations for the 2010 camping season. Rental deferred revenue relates to deposits received on reservations at the Northbank Lodge for future periods. Advertising deferred revenue relates to the unamortized portion of a signing bonus received when the Golf Course signed a five year exclusive contract with a supplier in 2007.

**5. Obligations under capital lease**

	<u>2010</u>	<u>2009</u>
Obligations under capital lease	\$ 141,554	\$ 124,682
Less: current portion	49,950	28,765
	<u>\$ 91,604</u>	<u>\$ 95,917</u>

Future minimum lease payments under capital leases are:

2011	\$ 60,030
2012	37,122
2013	53,762
2014	<u>11,243</u>
	162,157
Less: interest portion of payments	<u>20,603</u>
	<u>\$ 141,554</u>

The capital leases are secured by equipment having a net book value of \$105,255.

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**6. Advance from Province of Newfoundland and Labrador**

On 30 March 2001, the Commission received a repayable advance in the amount of \$250,000 from the Province of Newfoundland and Labrador. There are no set terms of repayment. The advance payable remained outstanding at year end.

**7. Contingent liabilities**

In 1997, a Statement of Claim was served on the Commission in dispute of conveyance of property situated at Nagle's Place. The property, within the boundary of Pippy Park, was purchased in 1997 by the Department of Works, Services and Transportation (now the Department of Transportation and Works). After the owners passed away, there was a dispute over share of the estate between the remaining children. The status of the issue between the parties is unclear, even though this issue was dropped from the trial list by consent of the parties some time ago. This matter has not been formally closed and action had been initiated to formally discontinue this matter during the 2008 calendar year.

**8. Related party transactions**

- (a) During the year, the Commission received an operating grant of \$350,000 (2009 - \$350,000) from the Province.
- (b) Services and rental revenue include revenues from the Province in the amount of \$197,015 (2009 - \$171,099) as a result of ongoing contracts.

**9. Golf Course revenue**

	2010		2009
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Green fees	\$ 609,080	\$ 671,572	\$ 585,972
Rentals	139,010	156,000	135,877
	748,090	827,572	721,849
Proshop sales	20,955	27,000	26,209
Less: cost of goods sold	12,133	19,000	15,469
	8,822	8,000	10,740
	\$ 756,912	\$ 835,572	\$ 732,589

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**10. Trailer park revenue**

	<u>2010</u>		<u>2009</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Registration fees	\$ 476,259	\$ 457,000	\$ 432,897
Mini golf	14,455	12,000	13,261
	<u>490,714</u>	<u>469,000</u>	<u>446,158</u>
Sales	36,691	-	33,923
Less: cost of goods sold	24,834	-	23,136
	<u>11,857</u>	<u>-</u>	<u>10,787</u>
	<u>\$ 502,571</u>	<u>\$ 469,000</u>	<u>\$ 456,945</u>

**11. Clubhouse revenue**

	<u>2010</u>		<u>2009</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Salon rentals	\$ 49,469	\$ 45,000	\$ 45,721
Catering commissions	51,238	43,000	45,514
	<u>100,707</u>	<u>88,000</u>	<u>91,235</u>
Salon sales	190,915	200,000	188,139
Less: cost of goods sold	75,406	86,000	84,034
	<u>115,509</u>	<u>114,000</u>	<u>104,105</u>
	<u>\$ 216,216</u>	<u>\$ 202,000</u>	<u>\$ 195,340</u>

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**12. Pensions**

Management staff and staff represented by the Newfoundland and Labrador Association of Public and Private Employees are subject to the *Public Service Pensions Act*. Employee contributions are matched by the Commission and then remitted to the Province of Newfoundland and Labrador Pooled Pension Fund from which pensions will be paid to employees when they retire. The Commission's share of these pension contributions for 2010 was \$54,104 (2009 - \$52,219).

Commission staff represented by the United Food and Commercial Workers' Union participate in the Canadian Commercial Workers' Industry Plan from which pensions will be paid to employees when they retire. Employee contributions are matched by the Commission and then remitted to the Canadian Commercial Workers' Industry Plan. The Commission's share of these pension contributions for 2010 was \$4,350 (2009 - \$4,456).

**13. Operating lease obligations**

The Commission has operating lease obligations totalling \$15,542.

Future payments under these operating leases are:

2011	\$ 8,756
2012	4,859
2013	<u>4,567</u>
	18,182
Less: interest portion of payments	<u>2,640</u>
	<u>\$ 15,542</u>

**14. Financial instruments**

The Commission's financial instruments recognized on the consolidated balance sheet consist of cash, accounts receivable, accounts payable and accrued liabilities, and obligations under capital lease. The carrying values of these instruments approximate current fair value due to their nature and the short-term maturity associated with them. Any estimated impairment of accounts receivable has been provided for through an allowance for doubtful accounts and no further credit risk exists in relation to these receivables.

**C.A. PIPPY PARK COMMISSION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**31 March 2010**

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**15. Economic dependence**

As a result of its reliance on future transfers from the Province of Newfoundland and Labrador to fund its operations, the Commission's ability to continue operations is dependent on the decisions of the Province.

**16. Measurement uncertainty**

The preparation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the year.

**17. Income taxes**

The Commission is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.