



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.

2010 ANNUAL REPORT





VISION

To be the leader in the recreation facility profession.

MISSION

To provide leadership in the development and delivery of innovative training and education programs, value-added services, and quality products for the benefit of the recreation facility profession.

WE VALUE:

- Expertise in the recreation facility profession that comes from personal and organizational development
- Dedication to the professional, efficient and competent operation of recreation facilities
- The communication network of our stakeholders being important in advancing our mission
- Products and services developed and promoted in response to market needs
- Results based on business-centred principles.

WE BELIEVE IN:

- Serving our stakeholders
- Strategic partnerships/alliances
- Advancement of the recreation facility profession
- Promoting safe, efficient and accessible recreation facilities
- Information management being the core activity of the Association
- Recreation facilities contribute to a healthy community
- Quality recreation facilities are an essential part of the recreation experience.

CORE BUSINESS

Our core business is the creation and collection of information that has value to the recreation facilities profession. We will distribute this information to our members, key stakeholders and partners and to the general public.

GOALS

1. Strategic Alliances - Establish mutually beneficial alliances with similarly positioned organizations that further our core business and creates positive net results.
2. Membership Services - Promote the value of membership in the ORFA to retain the existing members and broaden representation from other sectors.
3. Communication of Information - Collect, create and distribute information and resources to keep our members and professionals in the broader facilities sector informed.
4. Professional Development - Develop and deliver professional development opportunities to increase the effectiveness of professionals in the recreation facility profession.
5. Professional Recognition - Sustain a high level of professional accreditation by delivering certification training programs and promoting professional designations.
6. Business Approach - Execute business-centred operating principles to achieve financial sustainability and maintain profitability.

2009/10 BOARD OF DIRECTORS

Rob Lilbourne, RRFA, CIT
 President and Chair of the Board
 City of St. Thomas

Ed Pavao, RRFA, CIT
 Past-President
 Hamilton Arena Partners

Steve Hardie, RRFA, CIT, CPT
 President-Elect and Director, Western Region
 Municipality of North Perth

Rob Tunney, RRFA, CIT
 Director, Central Region
 St. Michaels College School Arena

Larry Fisher
 Director, Eastern Region
 University of Guelph - Kemptville Campus

Jennifer Francis, RRFM
 Director, Northern Region
 City of Dryden

Justin Fidler, CIT
 Director-at-Large
 Western Fair Sports Centre

Gary Makins, RRFA
 Director-at-Large
 City of Port Colborne

Richard Poole
 Corporate Director
 CIMCO Refrigeration

ORFA PROFESSIONAL STAFF

John Milton
 Chief Administrative Officer

Sharon Dias
 Administrative Assistant

Monica Gursersaud
 Office Assistant

Terry Piche, RRFA, CIT
 Technical Director

Rebecca Russell
 Facilities Librarian

Hubie Basilio
 Public Relations & Communications
 Coordinator

Remo Petrongolo
 Director, Business Development

President's Report

This will be my last annual general meeting as President. I would like to take this opportunity to express my appreciation and gratitude to everyone that has been a part of this experience.

It has been a great honor to have served as your President for the past two years. I am committed to working with the new President and Board as the ORFA moves ahead over the next term.

I am proud to acknowledge some of the Association's accomplishments over the past 2 years:

- Development of a three year strategic plan
- Reformatted 2010 Awards Banquet and EXPO tradeshow allowing for an increase in attendance
- Revised Constitution and By-laws
- Launch of ORFA's first online training course
- Development of the CIT recertification model
- Strategic alliance with Canadian Red Cross-Ontario Zone resulting in jointly offered aquatics courses and the creation of the Certified Aquatics Professional (CAP) designation
- Creation of ORFA's online discussion board, *Facility Corner*.

I encourage all members to actively continue to offer suggestions that will assist the ORFA with its mission and vision. Dedication and perseverance produce progress and staying power.

In the words of Babe Ruth, "The way a team plays as a whole determines its success. You may have the greatest bunch of individual stars in the world, but if they don't play together, the club won't be worth a dime". I wish the ORFA the greatest success in providing a superior standard of service to the recreation facility profession.

Yours in Recreation,



Robert Lilbourne, RRFA, CIT
 President and Chair

CHIEF ADMINISTRATIVE OFFICER ANNUAL REPORT - 2010

It is my pleasure to once again provide the membership of the Ontario Recreation Facilities Association Inc. with this Annual Report that highlights some of the key initiatives and significant achievements of the last operating year.

The highlights would not have been possible without the dedication and commitment of your elected Board of Directors, volunteer committee members, and professional staff as we collectively strive to meet our mission “to provide leadership in the development and delivery of innovative training and education programs, value-added services, and quality products for the benefit of the recreation facility profession.”

Working together as a team, we have come to the end of another successful and productive year and continue in a direction of realizing our vision, “To be the leader in the recreation facility profession.”

ASSOCIATION ACTIVITIES

Membership Report

The ORFA currently has 4,488 card-bearing members who operate and manage recreation facilities in municipalities, educational institutions, government agencies, First Nations communities and in the private recreation sector. Members also include businesses and industries that support the recreation sector.

MEMBERSHIP CATEGORY	2006	2007	2008	2009	2010
Group	302	300	295	285	286
	<small>(964 facilities and 3282 identified employees)</small>	<small>(970 facilities and 3296 identified employees)</small>	<small>(976 facilities and 3301 identified employees)</small>	<small>(951 facilities and 3452 identified employees)</small>	<small>(974 facilities and 3923 identified employees)</small>
Corporate	143	130	123	136	129
Individual (Non Designation)	135	133	106	181	252
Individual (Designation)	126	136	145	220	172
Life	6	6	8	8	8
Student	9	6	3	3	4
Total	3701	3707	3686	4000	4488

55th Annual Professional Development Program

The ORFA's flagship program was held Sunday, May 2 to Friday, May 7, 2010 at the University of Guelph and attracted 522 delegates. The program consisted of 24 different courses covering the span of four major disciplines: administration and management; aquatic facility operations; buildings and grounds and refrigeration and ice. The ORFA is thankful to the Office of Open Learning, University of Guelph for its continued support in acting as host for this annual program. Further, the ORFA is grateful to the following sponsors for their financial support of 2010 program:

CIMCO Refrigeration – Sponsor: EXPO Dinner and Awards & Recognition Banquet

Schoolhouse Products Inc. – Sponsor: Monday Night Social

Canadian Red Cross – Sponsor: 2010 Professional Development Calendar of Events Brochure

Schoolhouse Products Inc., ABC Recreation Ltd., Henderson Recreation, OES, Resurfice Corp. – Sponsors: EXPO T-Shirts.

	2006	2007	2008	2009	2010
Annual Professional Development	554	502	585	523	542
Program Registration					
Historical Running					16,808
Total Since 1956					

2010 EXPO

The 2010 EXPO was held on May 5th at the Gryphon Dome, University of Guelph in conjunction with the Association's 55th Annual Professional Development Program. The continued use of the Dome allows us to meet existing booth space demands and the ability to conduct both the tradeshow and dinner under one roof. The 2010 EXPO was once again a success with 84 booths (compared to 75 in 2007, 86 in 2008 and 84 in 2009) and drawing over 600 delegates. In 2010 the annual awards and recognition banquet was moved from its typical Monday evening at the University of Guelph, to the EXPO and allowed all delegates to attend the dinner at no additional cost. This event continues to be our Association's largest and most successful tradeshow opportunity for companies who specialize in products and services targeted to the recreation industry.

Regional Training

The ORFA delivered 49 different training courses in 2010 with total registrations of 1,601 (compared to 1679 in 2009). A select number were also delivered in British Columbia, New Brunswick and Quebec. In addition, 12 ORFA/STAR Alliance courses were delivered throughout the United States in 2010. Combining the annual training program with regional training and operational forums, a total of 2,143 people received training through ORFA in 2010.

	2006	2007	2008	2009	2010
Regional Training Sessions	1,525	1,126	1,427	1,679	1,601

Operational Forums

Two Operational Forums were offered in 2010. These one-day events provide members and interested stakeholders with the opportunity to listen and learn from a roster of guest speakers who present on a variety of timely issues and trends affecting the recreation facility sector. The summer event, held June 23rd in the City of Cambridge, was produced in collaboration with the Ontario Parks Association and the Sports Turf Association (under the Parks and Open Space Alliance banner) and attracted 62 delegates and included 9 corporate displays. The fall event, held December 1st in the Town of Markham, included the ORFA annual general meeting.

Online Registration System

2010 saw the introduction of a new online registration system that allowed for both registration to training courses as well as payment to be made via our web site and a third party secure payment option. This feature was further developed to include an automated confirmation of registration and payment and most recently, Corporate membership has been moved online including a directory access.

Facility Forum

The ORFA's official publication, *Facility Forum*, is produced and distributed to members and other stakeholders. The magazine highlights articles of interest covering a variety of subject areas including, refrigeration, aquatics, arenas, buildings, parks as well as providing key product updates and industry news. Over 2000 copies of the magazine are distributed on a quarterly basis and serves as the Association's primary print media service to members.

Facilities Library

The Facilities Library serves the individual resource needs of ORFA members and continues to operate as a free search and retrieval service as one of the many benefits of membership. Working with various ORFA technical advisory committees and the Technical Director, the Facilities Librarian provides administrative and research support to various resource initiatives. The Facilities Librarian also acts as editor of Facility Forum and generates content for the weekly E-News electronic distribution.

E-News

In 2010 a re-design of E-News saw the quarterly electronic news bulletin produced and distributed on a weekly basis. E-News continues to be an important communication tool for the Association and was distributed to 2,347 members in 2010 (an increase of 33% compared to 1,571 members in 2009). E-News regularly informs our members on a variety of topics including education and training opportunities, Association news, recreation sector and related industry information and alerts.

Facility Corner

With continued advancements to the ORFA web site, Facility Corner acts as a discussion board that allows for greater communication between both members and others who visit the site. Questions can be raised and registered participants of the discussion group can share their experiences and expertise on the given subject matter. 115 members have registered for access to this service and 44 different posts were made in 2010.

Job Search Program

As of November 2010, the ORFA received 90 job postings (a 19% increase compared to 73 in 2009). This member benefit continues to be an extremely viable mechanism for employers to promote job openings to a dedicated work force.

ORFA Professional Designation Program

The ORFA continues to grant members the exclusive use of the following professional designations: Registered Recreation Facilities Operator, Registered Recreation Facilities Supervisor, Registered Recreation Facilities Manager, Registered Recreation Facilities Administrator, Registered General Practitioner and Registered Student Practitioner. In 2010, there were 155 active practitioners with current registered recreation designations. In addition, there were 38 Certified Ice Technician, 3 Refrigeration Plant Operations Technician and 3 Certified Aquatic Professional designations issued in 2010.

	2007	2008	2009	2010
RRFA	67	73	74	74
RRFM	16	16	17	16
RRFS	35	39	41	42
RRFO	12	10	11	12
RGP	6	5	4	11
RSP	0	2	1	0
CIT	721	790	849	887
CPT	30	34	34	36
CAT	34	34	35	34
RPOT	N/A	19	21	24
Active ORFA Professional Designations	858	1021	1087	1170

Certified Ice Technician (CIT) Recertification

The ORFA Board of Directors and association staff have spent considerable time and effort in response to member needs to create a recertification program for the Certified Ice Technician professional designation that was appropriate, accessible, attainable and affordable for all. In doing so, three options of recertification were available for those requiring recertification in 2010; a challenge exam, a classroom-based recertification course, and an online recertification course. The online recertification course was developed in partnership with the University of Guelph, Office of Open Learning and featured state of the art online learning tools tailored to meet ORFA needs. Recertification assists both the Association to be diligent in its responsibilities to serve our member needs as well as the employer to meet the Occupational Health and Safety Act's requirement to ensure the workplace has competent workers.

Awards & Recognition

The following individuals have been recognized as 2010 award recipients:

- Eric Lyons, University of Guelph, Certificate of Merit
- Barb Szychta, Frank Cowan Company, of Merit
- Office of Open Learning, University of Guelph, Corporate Certificate of Merit
- Fred Horvath, Ronald G. Burnside Memorial Award
- Dan McArthur, Tony Brenner Mentor Award
- Tony Panetta, Tony Brenner Mentor Award
- Dave Wescott, Doug Moore Ambassador Award
- Tony Brenner, Life Member Award
- Bill Vass, Life Member Award

ORFA Committees

A special thank you is extended to the following individuals who served in a volunteer capacity as members in support of the Association's vision and mission:

OPERATIONAL COMMITTEES:

Arena Technical Advisory Committee - Graham Nesbitt, RRFA, CIT, John Archibald, RRFA, CIT, Steve Hardie, RRFA, CIT, CPT, Kevin Hill, RRFA, CIT, Dave Merriman, Dave Wescott, CIT, Terry Piche, RRFA, CIT (staff resource), Rebecca Russell (staff resource)

Aquatics Technical Advisory Committee - Jennifer Francis, Lesley Elashuk, Dan McArthur, RRFA, CIT, Gary Makins, RRFA, Gail Botten, Rob Bell, RRFA, Terry Piche, RRFA, CIT (staff resource), Rebecca Russell (staff resource)

Refrigeration Technical Advisory Committee - Bill Vass, Gaston Boissonneault, Tony Panetta, Dave Wescott, CIT, Justin Fidler, Jon Lowe, Tony Brenner, RRFA, CIT, Terry Piche, RRFA, CIT (staff resource), Rebecca Russell (staff resource)

Grounds Technical Advisory Committee Members (representatives to the Parks and Open Space Alliance) - Mark Reinert, RRFM, CIT, CPT, Jay Kivell, Larry Fisher, Terry Piche, RRFA, CIT (staff resource), Rebecca Russell (staff resource)

BOARD APPOINTED COMMITTEES:

Constitution By-Laws & Policies Review Committee - Greg Wright, RRFA, Colleen Neil, Steve Hardie, RRFA, CIT, CPT, Rob Lilbourne, RRFA, CIT, John Archibald, RRFA, CIT

Awards & Recognition Committee - Rob Tunney, RRFA, CIT, Jennifer Francis, RRFM

ORFA Strategic Plan 2009-2011

The ORFA Board of Directors and Association staff continue to work towards implementation of an approved strategic plan. Building on the Association's past successes, this plan provides a renewed vision and mission statement and six key strategic goals to help guide and shape the ORFA over the coming years. In 2010, an operational plan continues to work towards implementation of many of the strategic goals and serves as a regular check and balance tool for staff to share progress with Board members.

Strategic Goals

1.Strategic Alliances

Establish mutually beneficial alliances with similarly positioned organizations that further our core business and creates positive net results.

2.Membership Services

Promote the value of membership in the ORFA to retain the existing members and broaden representation from other sectors.

3.Communication of Information

Collect, create and distribute information and resources to keep our members and professionals in the broader facilities sector informed.

4.Professional Development

Develop and deliver training and professional development opportunities to increase the effectiveness of professionals in the recreation facility profession.

5.Professional Recognition

Sustain a high level of professional accreditation by delivering certification training programs and promoting professional designations.

6.Business Approach

Execute business-centred operating principles to achieve financial sustainability and maintain profitability.

Ontario Recreation Facilities Association Inc. By-Law No. One

Since the adoption of our strategic plan and operational plan, the ORFA Constitution, By-Law and Governance Committee has been working diligently to review and revise ORFA's Constitution. Under the guidance of legal counsel, William Pashby of Borden, Ladner Gervais, the committee has updated the ORFA Constitution to a concise and thorough document that best reflects the current key governing practices as required by the Corporations Act and has received unanimous ORFA Board support and received majority vote from the ORFA membership. The ORFA Constitution will now be referred to as the Ontario Recreation Facilities Association Inc. By-Law No. One.

GOVERNMENT/ORGANIZATION RELATIONS:

AMO-LAS/Energy Performance Benchmarking Project

The ORFA served as an advisory committee member to the Association of Municipalities of Ontario (AMO) – Local Authority Services Municipal Energy Performance Benchmarking Project. The project will build on successes of LAS Audit ++ program and other initiatives aimed at improving energy management and reducing greenhouse gas emissions in the municipal sector. A final report was submitted to the Ministry in March 2010 that highlighted a number of "Best in Class" showcases for different types of municipal facilities.

Canadian Recreation Facilities Council (CRFC)

ORFA's President Rob Lilbourne and Remo Petrongolo, ORFA's Director of Business Development represented the Association at the 2010 annual forum held in Halifax, Nova Scotia June 7 – 9, 2010. The annual forum continues to bring together key representatives from other provincial and territorial facilities organizations, as well as government representatives, and other allied organizations in this sector to share experiences and address national facility issues and concerns. John Milton continues to serve as Chief Executive Officer of the Canadian Recreation Facilities Council under a collaborative partnership that has selected the ORFA as the national administrative office for CRFC through June 2011.





In partnership with:



Canadian Red Cross
Croix-Rouge canadienne



Canadian Red Cross - Ontario Zone

The ORFA and the Canadian Red Cross – Ontario Zone continue to partner in the promotion and delivery of the Certified Aquatic Professional (CAP) professional designation. The Certified Aquatic Professional training program consists of three courses representing 48 hours of classroom based instruction and hands on training. The courses are Essentials of Swimming Pool Operations; Aquatic Facility Operations Beyond the Basics; and Aquatic Program Administration. Representatives of Canadian Red Cross also serve as members of the Aquatics Technical Advisory Committee.

HST Coalition

After the announcement in the 2009 Ontario Budget of the modernization of the tax system in Ontario, including the implementation of the HST, the Ontario Recreation Facilities Association, Parks and Recreation Ontario, YMCA, Sport Alliance of Ontario and Sport4Ontario came together to discuss the implications of the harmonization on the sport and recreation sector. A coalition was established to work collaboratively with other stakeholders and Government to address the concerns of the sport and recreation sector and seek ways to achieve our common goals of a healthy and active Ontario and a strong economy. The coalition reconvened in May 2010 to update a policy position regarding HST and its applicability to the sport and recreation sector. A Children's Activity Tax Credit was announced September, 2010 as an end result of these ongoing meetings with government officials.



Ontario Arenas Alumni

A healthy and co-operative partnership continues to mature with the Alumni family. The ORFA recognizes the Alumni as the foundation and pioneering members of the Association and continues to recognize this partnership with complimentary exposure at the ORFA EXPO tradeshow, in Facility Forum, and in our weekly E-News. The ORFA has created a web site link and administers this on behalf of the Alumni Management Board. Our appreciation is extended to Mr. Bud Stanley, Mr. Howie Dietrich and Mr. Fred Horvath and all other Alumni Board of Management for their continued support in fostering this mutually beneficial relationship.



Ontario Turfgrass Symposium

The ORFA continues to be a proud partner in the planning and delivery of the Ontario Turfgrass Symposium. The theme for OTS 2010 was "The Culture of Green" and was held February 17 – 18 at the University of Guelph. Registrations included 211 two-day passes and 137 one-day passes. This annual event is produced in partnership with the Sports Turf Association, Guelph Turfgrass Institute, Nursery Sod Growers Association, Professional Lawn Care Association of Ontario, Ontario Ministry of Agriculture and Food, and the Office of Open Learning at the University of Guelph.



ORFA/CIMCO Refrigeration Training

Arena operators across North America continue to benefit from the partnership between the ORFA and CIMCO Refrigeration in providing recreation facility-focused refrigeration training. These enhanced programs have improved both the basic training for operators and serve as the preparatory course for the Technical Standards and Safety Authority (TSSA)-Regulated Refrigeration Operator RB-1 and RB-2 examinations. In 2010, 60 students registered for advanced refrigeration training compared to 109 in 2009 and 68 in 2008.

ORFA/STAR Alliance

The ORFA and Serving the American Rinks (STAR) Alliance was created in 2001 and continues to successfully operate under a partnership agreement to jointly-deliver training courses applicable to the Certified Ice Technician (CIT) professional designation to the US arena industry. ORFA instructors taught at the 8th Annual North American Rink Conference (NARCE) held May 10-13 in Chicago, IL to lead technical training courses that are required for the CIT professional designation. The ORFA also continues to have a limited licensing agreement with STAR in the sales and distribution of various rink logbooks to the US market.



NHL Facility Operations

The ORFA/STAR Alliance remains the educational choice of the NHL facility operators group. This annual forum allows for both training and team building to address operational issues that affect these larger unique venues.



Parks and Open Space Alliance (POSA)

The Parks and Open Space Alliance (POSA) is a coalition of the Ontario Parks Association, the Ontario Recreation Facilities Association and the Sports Turf Association dedicated to strengthening parks and open space practitioners through professional development, recognition and advocacy. The Alliance worked to produce the June 23, 2010 Summer Operational Forum in the City of Cambridge that attracted some 62 delegates and 9 exhibitors and the theme "Accessibility in Ontario's Parks and Open Spaces" was well received. In addition, we worked in collaboration to pull together the first POSA "Introduction to Synthetic Turf and Maintenance" training sessions held October 28 and 29 at the Hershey Sports Zone, Mississauga. The workshops covered every aspect of synthetic turf from planning and budgeting to bid proposal preparation and evaluation, to construction, installation and maintenance considerations.



Public Services Health & Safety Association

ORFA's Chief Administrative Officer, John Milton was selected to join the Municipal and Community Affairs Advisory Council in Jun 2010. The Public Services Health & Safety Association (PSHSA) is a not for profit corporation created as a result of a restructuring of Ontario's health and safety associations. Its creation marks the beginning of a new approach to delivering prevention services in Ontario. PSHSA is the amalgamation of the Municipal Health and Safety Association (MHSA), Education Safety Association of Ontario (ESAO), and the Ontario Safety Association for Community and Healthcare (OSACH). As of January 1, 2010, it is one of four new health and safety associations designated and funded by the WSIB pursuant to section 6(1) of the Workplace Safety and Insurance Act, 1997. As such, PSHSA will play a key role in the Ontario health and safety system's Road to Zero commitment to eliminate workplace fatalities, injuries and illnesses.



Respectfully submitted,

John Milton
Chief Administrative Officer



ONE VALLEYWOOD DRIVE, SUITE 200
MARKHAM, ONTARIO L3R 5L9
TELEPHONE (905) 479-7001
FAX (905) 479-0045

AUDITORS' REPORT

To the Members
Ontario Recreation Facilities Association Inc.
TORONTO, Ontario

We have audited the statement of financial position of Ontario Recreation Facilities Association Inc. as at December 31, 2009 and the statements of revenue and expenses and changes in net assets for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2009 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



NORTON MCMULLEN & CO. LLP
Chartered Accountants. Licensed Public Accountants

MARKHAM, Canada
October 19, 2010

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

STATEMENT OF FINANCIAL POSITION As at December 31,

	2009	2008 unaudited
ASSETS		
Current		
Cash and Cash Equivalents		
Unrestricted	\$ 150,776	\$ 222,272
Held in trust (Note 3)	41,791	35,845
Internally restricted (Note 4)	210,551	148,807
Accounts receivable	56,314	53,085
Inventory (Note 5)	100,539	130,480
Prepaid expenses and sundry assets	13,667	7,291
	<u>\$ 573,638</u>	<u>\$ 597,780</u>
LIABILITIES		
Current		
Accounts payable and accruals	\$ 28,631	\$ 80,683
CRFC trust funds (Note 3)	41,791	35,845
Deferred revenue	26,409	18,526
	<u>\$ 96,831</u>	<u>\$ 135,054</u>
NET ASSETS		
Internally restricted (Note 4)	\$ 210,551	\$ 148,807
Unrestricted	266,256	313,919
	<u>\$ 476,807</u>	<u>\$ 462,726</u>
	<u>\$ 573,638</u>	<u>\$ 597,780</u>
Commitments (Note 8)		

Approved by the Board:


President


Chief Administrative Officer

STATEMENT OF CHANGES IN NET ASSETS For the year ended December 31, 2009

	Opening Balance (unaudited)	Excess (Shortfall) of Revenue Over Expenses	Transfers (Note 6)	Closing Balance
INTERNALLY RESTRICTED NET ASSETS (Note 4)				
Current Period				
Operating reserve	\$ 142,433	\$ 5,976	\$ 55,768	\$ 204,177
Bursary reserve	6,374	-	-	6,374
	<u>\$ 148,807</u>	<u>\$ 5,976</u>	<u>\$ 55,768</u>	<u>\$ 210,551</u>
Prior Period				
Operating reserve	\$ 138,943	-	\$ 3,490	\$ 142,433
Bursary reserve	6,374	-	-	6,374
	<u>\$ 145,317</u>	<u>\$</u>	<u>\$ 3,490</u>	<u>\$ 148,807</u>
UNRESTRICTED NET ASSETS				
Current Period	<u>\$ 313,919</u>	<u>\$ 8,105</u>	<u>\$ (55,768)</u>	<u>\$ 266,256</u>
Prior Period	<u>\$ 261,641</u>	<u>\$ 55,768</u>	<u>\$ (3,490)</u>	<u>\$ 313,919</u>

**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2009**

1. PURPOSE OF THE ORGANIZATION

The Ontario Recreation Facilities Association Inc. ("Association") is a not-for-profit corporation whose mission is to provide leadership in the development and delivery of innovative training and education programs, value-added services and quality products for the benefit of the recreation facility profession. The Association is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

Revenues and expenses are reported on the accrual basis of accounting. Accordingly, revenues and expenses are recognized only when they are earned or incurred. Any revenue received, directly related to future expenses, is reflected in the accounts as deferred revenue.

(b) Revenue Recognition

i) Professional Development Courses and Seminars

Revenue is recognized when the courses and seminars are presented. Courses and seminars invoiced but not yet presented are recorded as deferred revenue.

ii) Membership Fees

Membership fees are set annually by the Board of Directors and are recognized as revenue proportionately over the calendar year to which they relate. Membership fees paid in advance are recorded as deferred revenue.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

**STATEMENT OF REVENUE AND EXPENSES
For the year ended December 31,**

	2009	2008 (unaudited)
UNRESTRICTED OPERATIONS		
REVENUE (Page 12)		
Professional development	\$ 898,412	\$ 814,817
Communication and member services	319,978	262,773
Resource and recognition	84,146	89,728
Corporate affiliation	74,630	69,511
Professional designations and meetings	33,456	26,466
Interest	444	10,047
National Arena Symposium	-	115,275
	<u>\$ 1,411,066</u>	<u>\$ 1,388,617</u>
EXPENSES (Page 13)		
Administration and finance	\$ 670,894	\$ 659,306
Professional development	553,793	434,112
Resource and recognition	68,563	55,532
Corporate affiliation	55,512	58,334
Communication and member services	42,403	29,488
Professional designations and meetings	11,796	14,570
National Arena Symposium	-	81,507
	<u>\$ 1,402,961</u>	<u>\$ 1,332,849</u>
EXCESS OF REVENUE OVER EXPENSES – UNRESTRICTED	<u>\$ 8,105</u>	<u>\$ 55,768</u>
INTERNALLY RESTRICTED OPERATING RESERVE REVENUE		
Interest	\$ 5,976	\$ -
EXPENSES	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUE OVER EXPENSES – INTERNALLY RESTRICTED	<u>\$ 5,976</u>	<u>\$ -</u>
SCHEDULE OF REVENUE For the year ended December 31,		
	2009	2008 (unaudited)
Professional Development		
Annual training program	\$ 495,931	\$ 484,611
Regional training	402,481	330,206
	<u>\$ 898,412</u>	<u>814,817</u>
Communication and Member Services		
Membership fees		
Group	\$ 154,128	\$ 140,759
Corporate	60,897	51,499
Individual and student	13,480	7,328
	<u>\$ 228,505</u>	<u>\$ 199,586</u>
Facility forum advertising	57,885	28,529
Job search fees	33,588	34,658
	<u>\$ 319,978</u>	<u>\$ 262,773</u>
Resource and Recognition		
Manuals, logbooks and souvenir sales	\$ 84,146	\$ 89,728
Corporate Affiliation		
Tradeshow display fees	\$ 74,630	\$ 69,511
Professional Designations and Meetings		
Regional information sessions	17,686	11,757
Professional designation fees and dues	\$ 15,770	\$ 14,709
	<u>\$ 33,456</u>	<u>\$ 26,466</u>
Interest	<u>\$ 444</u>	<u>\$ 10,047</u>
National Arena Symposium	<u>\$ -</u>	<u>\$ 115,275</u>

ONTARIO RECREATION FACILITIES ASSOCIATION INC.
SCHEDULE OF EXPENSES
For the year ended December 31,
2009
2008
(unaudited)
Administration and Finance

Wages and benefits	\$ 480,915	483,390
Less: Amounts charged to specific projects	(23,200)	(23,500)
	<u>\$ 457,715</u>	<u>\$ 459,890</u>
Office supplies, photocopies and printing	51,940	45,801
Office rent (Note 8)	33,951	27,120
Bank and credit card charges	27,034	23,710
Telephone	22,539	14,079
Board meetings - travel, meals and accommodation	20,559	42,360
Office equipment and software (Note 8)	17,945	7,641
Postage	14,787	20,118
Accounting and bookkeeping	13,972	8,134
Insurance	<u>10,452</u>	<u>10,453</u>
	<u>\$ 670,894</u>	<u>\$ 659,306</u>

Professional Development

Annual training program	\$ 282,627	\$ 251,111
Regional training programs	254,194	164,251
Administration wage cost allocation and casual help	<u>16,972</u>	<u>18,750</u>
	<u>\$ 553,793</u>	<u>\$ 434,112</u>

Resource and Recognition

Log books	\$ 40,635	\$ 29,237
Refrigeration manuals	9,731	8,156
Partnership development	7,174	9,242
CRFC	5,641	5,112
Awards	3,226	1,145
Facility library	2,156	2,160
Souvenir purchases	<u>-</u>	<u>480</u>
	<u>\$ 68,563</u>	<u>\$ 55,532</u>

Corporate Affiliation

Trade shows	\$ 49,512	\$ 51,520
Administration wage cost allocation and casual help	6,000	6,000
Event sponsorships	<u>-</u>	<u>814</u>
	<u>\$ 55,512</u>	<u>\$ 58,334</u>

Communications and Member Services

Facility Forum printing and distribution	\$ 40,386	\$ 28,015
Membership cards, certificates, directory and decals and bereavement	<u>2,017</u>	<u>1,473</u>
	<u>\$ 42,403</u>	<u>\$ 29,488</u>

Professional Designations and Meetings

Advisory committee meetings	\$ 6,885	\$ 7,802
Regional information sessions	3,362	2,729
Professional Designation Program	1,549	3,654
Special events	<u>-</u>	<u>385</u>
	<u>\$ 11,796</u>	<u>\$ 14,570</u>

National Arena Symposium

	<u>\$ -</u>	<u>\$ 81,507</u>
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ONTARIO RECREATION FACILITIES ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2009
2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
iii) Advertising and Trade Shows

Advertising and trade show revenue is recognized based on the date the advertisement is published or the trade show occurs. Advertising and trade show amounts paid in advance are recorded as deferred revenue.

(c) Contributed Services

Volunteers contribute substantial amounts of time to assist the Association in carrying out its activities. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

(d) Term Deposits

Term deposits are recorded at cost plus accrued interest.

(e) Inventory

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

(f) Capital Assets

Capital assets are expensed in the year of acquisition.

(g) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions based on currently available information. Such estimates and assumptions affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from the estimates used.

3. CASH HELD IN TRUST

The Association performs national administrative duties for the Canadian Recreation Facilities Council (“CRFC”). The CRFC holds an annual forum to bring together key representatives from provincial and territorial facilities organizations as well as government representatives and other allied organizations to address national facility issues and concerns. The Association, in its administrative capacity, organizes the forum and holds the resulting net proceeds of the event in trust for future activities.

4. INTERNALLY RESTRICTED CASH AND CASH EQUIVALENTS

The Board of Directors of the Association has internally restricted certain amounts as detailed on the Statement of Changes in Net Assets. These internally restricted amounts are not available for unrestricted purposes without the approval of The Board of Directors.

	2009	2008
Guaranteed Investment Certificates (Cashable) – bearing interest at 1% - 2%, maturing December, 2010 to October, 2012	<u>\$ 210,551</u>	<u>\$ 148,807</u>

5. INVENTORIES

Inventories consist of the following:

	2009	2008
Printed materials	\$96,083	\$ 126,497
Promotional materials	<u>4,455</u>	<u>3,983</u>
	<u>\$ 100,538</u>	<u>\$ 130,480</u>

6. TRANSFERS

During the year the Board of Directors transferred \$55,768 (2008: \$3,490) from unrestricted net assets to the operating reserve to increase the operating reserve.

7. FINANCIAL INSTRUMENTS

All financial instruments held by the Association are reported on the balance sheet. Unless otherwise noted, it is management’s opinion that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair market values of these financial instruments approximate their carrying values, unless otherwise noted.

8. COMMITMENTS

The Association leases its premises from the Sport Alliance of Ontario under a lease expiring March 31, 2010. The lease provides for automatic one year extensions unless a termination notice is provided by either party 90 days prior to the end of the current term.

The Association leases office equipment requiring lease payments totalling \$8,112 annually until September 2013.

9. CAPITAL MANAGEMENT

In managing capital, the Association focuses on liquid resources available for operations. The Association’s objective is to have sufficient liquid resources to continue operating despite adverse financial events. The need for sufficient liquid resources is considered in the preparation of an annual budget and in the monthly monitoring of cash flows, projections and actual operating results compared to budget. Furthermore, the Association has internally restricted certain amounts for use as determined by the Board of Directors. The restricted amounts are supported by cash held in a term deposit. At the year end, the Association has met its objective of maintaining sufficient liquid resources available for operations.

10. STATEMENT PRESENTATION

A statement of cash flows has not been prepared because it would not provide additional meaningful information.



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.

1 Concorde Gate, Suite 102, Toronto, Ontario, Canada M3C 3N6
T.416.426.7062 F.416.426.7385 TF.1.800.661.ORFA(6732) info@orfa.com

ORFA.COM