



# 2018 ANNUAL REPORT

[orfa.com](http://orfa.com)

## 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
- Communication with our members
- Products and services that are responsive to membership needs
- Results based on business-centred principles

## WE BELIEVE IN

- Serving our members
- Strategic partnerships/alliances
- Advancement of the recreation facility profession
- Promoting safe, clean, sustainable, efficient and accessible recreation facilities
- Information management being the core activity of the Association
- Being an essential part of the recreation experience
- Building community

## CORE BUSINESS

Our core business is the research and dissemination of information that has value to the recreation facilities profession.

## GOALS

1. **Strategic Alliances** - Review existing agreements to reconfirm value, as well as establishing new mutually beneficial alliances with similarly positioned organizations that furthers 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. **Marketing and Communication** - Collect, create and distribute information and resources to keep our members and professionals in the broader facilities sector informed. Reinforcing the ORFA brand in all marketing and communications.
4. **Professional Development and Recognition** - Review, develop and deliver professional development opportunities that are linked to professional designations and that increase the effectiveness of professionals in the recreation facility profession.
5. **Research and Development** - Explore innovative initiatives to ensure ORFA offers leading products and services to meet or exceed sector needs.

## 2017/18 BOARD OF DIRECTORS

**Ross Rankin, CRFP, CAT**  
President/Chair of the Board  
RA Centre, Ottawa

**Rob Tunney, CRFP, CIT**  
Past-President  
St. Michael's College School Arena

**Ed Greer, CRFP, CIT, CARPT**  
President-Elect/Director - Southern Region  
City of Barrie

**Karen Cooke, RRFs, CAP, CIT**  
Director - Central Region  
City of Vaughan

**Randy Watt, CIT, CARPT, CBT**  
Director - Eastern Region  
Capital Sports Management - Ottawa

**Cathy Seguin**  
Director - Northern Region  
City of North Bay (Retired)

**Stephen Mearns, CIT**  
Director-at-Large  
City of St. Catharines

**Mark Reinert, CRFP, CIT, CPT**  
Director-at-Large  
Town of Petawawa

**Richard Poole**  
Corporate Director  
Cimco Refrigeration

## ORFA TEAM

**John Milton**  
Chief Administrative Officer

**Sharon Dias**  
Executive Assistant

**Monica Gurspersaud**  
Coordinator, Administration and Logistics

**Terry Piche, CRFP, CIT**  
Technical Director

**Graham Nesbitt, CRFP, CIT, CARPT**  
Coordinator, Training and Development

**Remo Petrongolo**  
Director, Business Development

**Hubie Basilio**  
Director, Technology and Design

**Gordana Mosher**  
Social Media Coordinator



2017/18 Board of Directors

## President's Report 2018

As I reflect on the past two years I would like to highlight the numerous accomplishments of the ORFA Board of Directors, committees, members and staff. A new three year strategic plan was developed this year which guides the Association. I would like to highlight the following achievements:

- ORFA participated in 1st annual U.S. Ice Rink Summit in Lake Placid, NY
- Hosted the first remote World Aquatic Health Conference in partnership with the NSPF in Niagara Falls. Strengthening our relationship that was announced at last year's AGM.
- ORFA Webinar provided to the ORFA membership on Designing an Effective Refrigeration Plant Maintenance Plan.
- Review and course upgrades complete for BAR, IMEO, IMPT, BMO, BOM, GMO, GOM, Cemeteries Mgmt.
- ADPD and Regional Training attendance continues to grow.
- The Technical Advisory Committees, with the guidance of Terry Piche, continue to provide great input in their specific subject matter.
- Our continued relationships and partnerships with U.S. Ice Rink Association, Sports Turf Canada, Hockey Canada, Ministry of Health and Long Term Care, Associations of Municipalities of Ontario, ParticipACTION, Ontario Municipal Health and Safety Representatives Association, Frank Cowan Limited, Ontario Ministry of Labour, Ontario Fire Marshall's Office, Technical Standards and Safety Authority, Public Services Health and Safety Association, Ontario Turfgrass Symposium, Facility Owners and Managers Association, Ontario Good Roads Association, Local Health Units, and the National Swimming Pool Foundation. These and many more allow ORFA to provide you as member's updated information to allow us "to be the leaders in the Recreation Facilities Profession".

I would like to recognize and thank the outgoing Board of Directors for their support and dedication. For those that are continuing as Board members I look forward to working with you over the next two years. For those that are leaving I look forward to our continued friendships. I would like to welcome our new board members and look forward to working with you to continue being the leaders in the Recreation Facilities Profession. To our incoming President Ed Greer, I look forward to your leadership.

To the ORFA staff, I have come to appreciate your professionalism, hard work and dedication and thank you for all the work you do.

To the members of the ORFA. This is your Association, become involved.

In closing, I want to thank my employer the RA for allowing me the opportunity and time.

Ross Rankin, CRFP, CIT  
President and Chair of the Board

# ORFA PROFESSIONAL DEVELOPMENT PILLARS

The ORFA's is committed to collecting and sharing our members' frontline and managerial experiences. This research, and educational efforts, results in industry best practice that often focuses on four major areas of the recreation facility profession. Each area includes an ever-evolving list of subject matter relevant to enhancing the skills and knowledge of today's recreation facility professional.



**BUILDINGS AND GROUNDS:** includes all types of sports fields, turf (natural and artificial), parks, parkettes, playgrounds, natural forested areas, trails, extreme sport systems, water infrastructure and cemetery operations. Professional development focuses on infrastructure maintenance and management, energy management, equipment safety, and related health and safety regulations and legislation.

**AQUATICS:** the regulatory maintenance and operation of all types of contained water related infrastructure such as swimming pools, splash pads and play fountains. Professional development focuses on infrastructure maintenance and management, energy management, equipment safety, and related health and safety regulations and legislation.



**REFRIGERATION AND ICE:** includes the maintenance and operation of facility air management systems such as the heating, ventilation, air conditioning and refrigeration systems as well as the creation and maintenance of both artificial and natural recreational ice surfaces. Professional development focuses on regulatory operational obligations and industry best practice in the use of all related ice maintenance tools and equipment, infrastructure maintenance and management, energy management, equipment safety, and related health and safety regulations and legislation.

**STAFF AND MANAGEMENT:** includes legislative and regulatory awareness, leadership skills, project management, budgeting and financial management, asset management, human resources, strategic planning, events planning, and marketing and administration.



# CHIEF ADMINISTRATIVE OFFICER ANNUAL REPORT 2018

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 facilities profession.”

## 2018 ASSOCIATION ACTIVITIES

### OFFICE

The head office of the ORFA continues to be located at 1 Concorde Gate, Suite 102, Toronto, Ontario and will be under a leasing agreement with Artis REIT until 2027.

### MEMBERSHIP REPORT

The ORFA has 6,768 current 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. A membership increase of 10% in 2018 compared to 2017.

Membership Category	2012	2013	2014	2015	2016	2017	2018
Group (Primary Contacts)	274	272	266	248	243	233	241
Group (Employees)	4295	4593	4901	4966	5002	4770	5284
Corporate (Primary Contacts)	108	100	90	82	88	89	98
Corporate (Employees)	122	115	110	125	143	146	159
Individual	676	685	685	814	887	881	933
Life	7	7	9	9	7	7	7
Student	7	9	15	23	19	21	24
<b>Total Members</b>	<b>5093</b>	<b>5394</b>	<b>6040</b>	<b>6142</b>	<b>6246</b>	<b>6147</b>	<b>6768</b>

## 63<sup>RD</sup> ANNUAL PROFESSIONAL DEVELOPMENT PROGRAM

The ORFA’s flagship program was held Sunday, April 29 to Friday, May 4, 2018 at the University of Guelph and attracted 513 registered delegates. The program consisted of 23 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 and Educational Support, 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 2018 program:

- EXPO Luncheon – CIMCO Refrigeration
- Welcome Reception – Schoolhouse Products Inc.
- APDP Notebook and Front Binder Banner Ad – Jet Ice
- 2018 Regional Training Binders – Zamboni Company Ltd.

Annual Professional Development Program	2012	2013	2014	2015	2016	2017	2018
Registration	595	495	518	472	472	482	512
<b>Historical Running Total Since 1956</b>				<b>21,488</b>			

## 2018 EXPO

The 2018 EXPO was held on Monday, April 30th at the Gryphon Field House located at the University of Guelph in conjunction with the Association's 63rd Annual Professional Development Program. The 2018 EXPO venue allows the ORFA to keep the event under one roof and a configuration that allowed for 59 exhibitor booths and a dedicated luncheon area for all delegates and exhibitors. A total gathering of close to 700 for delegates, exhibitors, guests and retired members of ORFA and the Ontario Arenas Alumni.

## REGIONAL TRAINING

The ORFA delivered 110 regional training events in 2018 (outside that delivered at the Annual Professional Development Program) and serviced a total of 1437 registrations. A 58% increase in regional training registrations since 2012 and a 144% increase in the number of events since that same year.

Regional Training Courses	2012	2013	2014	2015	2016	2017	2018
Registrations	911	837	860	1267	1095	993	1437
# of Events	45	43	46	67	68	76	110

Regional course offerings continue to be classroom-based and offered to meet client demands in 2018. Core training courses in demand included all courses in support of the Certified Ice Technician professional designation. In addition, Advanced Refrigeration Facility Operator, Legal Awareness I and II, Cemetery Operations and Management and the NSPF Certified Pool/Spa Operator were all delivered.

Included in regional training course delivery are all one-day sessions such as Safe Ice Resurfacers Operations, Safe Arena Refrigeration Plant Operator, Certified Ice Technician Recertification and Recreation Facility Housekeeping.

Online training was also offered in 2018 and included: the CIT Recertification Challenge Exam and the Safe Ice Resurfacers Operator. New for 2018 included the delivery of a very successful webinar on Designing an Effective Refrigeration Plant Maintenance Plan.

The total also includes 12 training events delivered under a Training Alliance with the United States Ice Rink Association (formerly STAR: Serving the American Rinks).

## TOTAL TRAINING ACTIVITY REPORT

A five year history of the total training activity is provided for comparative purposes. The number of events has increased by 96% since 2014 and the number of total registrations has increased by 41.5%.

Total Training	2014	2015	2016	2017	2018
# of Events (APDP+Regional)	68	89	96	98	133
Registrations	1378	1739	1733	1475	1950

## FACILITIES OPERATIONAL FORUM

A Facilities Operational Forum and annual general meeting was held December 5th at the Centre for Health and Safety Innovation in Mississauga. Sessions included the following:

- Learning From the Fernie Memorial Arena Incident Investigation
- Technical Standards and Safety Authority (TSSA): Operating Engineers Regulatory Review Status Update and 2019 Inspection
- Municipal Finance Officers Association of Ontario - Asset Management
- Changes to the Public Pool and Spa Regulation 565: What Aquatic Facility Professionals Need to Know
- Industry Watch: New & Emerging Topics

## FACILITY FORUM

The ORFA's official publication, Facility Forum, is produced quarterly 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, member highlight and industry news. A publishing contract with Naylor Association Solutions has been negotiated thru 2021 and solidifies editorial, layout, printing and distribution responsibilities. A special thank you is extended to the Public Services Health and Safety Association, I.B. Storey, George Barnes Cemetery Training and the Frank Cowan Company for the continuation of regular feature editorial contributions in 2018 and to the advertisers who continue to support the magazine.

## RESOURCE CENTRE

The ORFA Resource Centre provides online access to information on all aspects of facility management and operation. The collection includes materials on recreation facility design, construction, maintenance, energy management/conservation, facility safety...and much more! The ORFA researches and publishes a variety of documents to serve as suggested guidelines and best practices for recreation facility professionals. These research documents and a media centre represent the combined efforts of ORFA's technical advisory committees seeking to provide leading-edge information for the benefit of the recreation facility professional and the sector.

## E-NEWS

E-News continues to be an important communication tool for the Association and was distributed to 5,419 members in 2018. Up by 11.2% from 2017 and includes an in-house clean-up of contacts with bad or undeliverable email addresses.

E-News	2010	2011	2012	2013	2014	2015	2016	2018
Distribution	2,347	3,293	3,460	4,600	5,031	4,698	4,612	5,419

With over a 131% increase in membership communications since 2010, E-News regularly informs our members on a variety of topics including education and training opportunities, Association news, recreation sector related industry information, alerts, job postings and corporate member classifieds.

## SOCIAL MEDIA

The ORFA continues to increase presence in various social media platforms. Twitter, Facebook and Instagram are the primary tools used to promote the Association and the various activities conducted throughout the year. Currently there are 348 Followers our Twitter account @ORFAInc – up by 41% in the last year. 130 followers on Instagram ORFA Inc.

## JOB SEARCH PROGRAM

As of November 2018, the ORFA received a record breaking 150 jobs in 2018. An 89% increase in postings since the inception of the service in 2011.

	2011	2012	2013	2014	2015	2016	2017	2018
Job Postings	89	125	110	112	130	126	142	150

This member benefit continues to be an extremely viable mechanism for employers to promote job openings to a dedicated work force. Jobs are posted to our web site for access by members, as well as distributed electronically to members in the weekly E-News release

## ORFA PROFESSIONAL DESIGNATIONS

The ORFA grants members the exclusive use of the following professional designations: Certified Recreation Facilities Professional; Registered Recreation Facilities Operator; Registered Recreation Facilities Supervisor; Registered Recreation Facilities Manager; Registered Recreation Facilities Administrator; Registered General Practitioner; Registered Student Practitioner; Certified Ice Technician; Certified Parks (Grounds) Technician; Certified Building Technician, Certified Aquatic

Professional and Certified Aquatics Technician, and Certified Arena Refrigeration Plant Technician. Currently, there are 868 active ORFA professional designations.

Designation	2018 active	Designation	2017 Active
CRFP	22	CIT	519
RRFA	28	CPT/CGT	39
RRFM	10	CAT	45
RRFS	72	CAP	23
RRFO	11	CBT	50
RGP	15	CARPT/RPOT	39

## AWARDS & RECOGNITION

The following individuals have been recognized as 2018 award recipients:

Award Recipient	Award Name
Dan McArthur	Life Membership
Bill Clausen	Tony Brenner Mentor Award
Phil Lankhof, Town of Caledon	Don Harrison Energy Champion Award
Cam Coulter, Town of Caledon	Don Harrison Energy Champion Award
Omar Mitchell, National Hockey League	Don Harrison Energy Champion Award
Daniel Berry	Award of Merit
Paul Gillen	Award of Merit
Cameron Gibson	Doug Poulin Certificate of Achievement
Chad Kobylka	Doug Poulin Certificate of Achievement
Alex Patterson	Doug Poulin Certificate of Achievement

## ORFA COMMITTEES

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

### OPERATIONAL COMMITTEES:

**Arena Technical Advisory Committee:** John Archibald, CRFP, CIT, Len Bennett, Frank Cowan Company, Marty Elliott, Frank J. Zamboni, Andrew Epp, David Freeborn, Resurfce Corporation, Steve Hardie, RRFA, CIT, CPT, CAP, Kevin Hill, CRFP, CIT, Joanne Kuzoff, CARPT, CIT, Dave Loverock, Jet Ice Ltd., Dave Merriman, John Monteleone, U.S. Ice Rink Association, Jeff Pajot, Public Services Health & Safety Assoc., Cory Piche, CIT, Mark Reinert, CRFP, CIT, CPT, Duncan Sanders, CRFP, CIT, CARPT, Cathy Sequin, Ian Storey, I.B. Storey Inc., Greg Wright, CRFP, and Brent Wynne

**Aquatics Technical Advisory Committee:** Rob Bell, CRFP, Len Bennett, Frank Cowan Company, Scott Bowron, Rob Braid, CAT, Karen Cooke, CAP, CIT, RRFS, Cameron Evanoff, CIT, Amy Gangl, CRFP, Shelley Makepeace, Canadian Red Cross, Gary Makins, RRFA, Amanda Nadeau, CAP, RRFS, and Ian Storey, I.B. Storey Inc.

**Refrigeration Technical Advisory Committee:** Len Bennett, Frank Cowan Company, Andrew Epp, Ed Greer, CRFP, CIT, CARPT, CAT, Ray Hammond, RRFO, Todd Langer, Rob Lilbourne, CRFP, CIT, Dave Merriman, Tony Panetta, Bill Vass, and Dave Wescott, CIT

**Grounds Technical Advisory Committee Members:** Mark Reinert, CRFP, CIT, CPT, Steve Hardie, RRFA, CIT, CPT, Jay Kivell, Joe Brown, RRFS, CIT, CPT, CBT, Curtis Dray, Frank Cain, Paul Gillen, Sports Turf Canada, Len Bennett, Frank Cowan Company, George Acorn, Fred Horvath, CRFP, BJ Foster, George Barnes, Larry Fisher, CRFP, CIT, CGT, Paul Anthony, RRFA, Joanne Clark, Public Services Health & Safety Assoc., Anne Baliva, Sports Turf Canada, and Ian Storey, I.B. Storey Inc.



## BOARD APPOINTED COMMITTEES:

### Administration & Finance Committee

**Nomination and Elections Committee:** Ross Rankin, CRFP, CAT (Chair), Rob Tunney, CRFP, CIT (Elections Scrutineer), and Ed Greer, CRFP, CIT, CARPT, CAT

**Awards & Recognition Committee:** Karen Cooke, RRFs, CAP, CIT (Chair), Randy Watt, CIT, CARPT, CBT, and Ed Greer, CRFP, CIT, CARPT, CAT

## ORFA STRATEGIC PLAN

The ORFA Board of Directors and Association staff members continue to be extremely focused on the implementation of an approved strategic plan. The most recent three-year strategic plan commenced in January 2018 and continues on and builds from the previous three, three-year plans. The current plan continues to build upon the goals and objectives set in 2009 and then again in 2012 and 2015. Building on the success of the initial plans, objectives were prioritized and resources allocated to achieve maximum efficiency and effectiveness measurements. The strategic plan includes five key strategic goals to help guide and shape the ORFA vision and mission. Along with the strategic plan, ORFA staff utilize an operational plan that works 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.

### GOAL AREAS AND KEY INITIATIVES

- 1. Strategic Alliances** - Align the ORFA with other organizations that advances the core business and creates positive net results.
- 2. Membership Services** - Develop and deliver products and services that result in the retention of existing members and broaden representation from other sectors.
- 3. Marketing and Communication** - Position the ORFA as a progressive leader in the development and delivery of quality training programs, services and related resources.
- 4. Research and Development** - Develop innovative products, services and delivery strategies that meet or exceed member and sector needs and increase market share.
- 5. Professional Development and Recognition** - Review, develop and deliver professional development opportunities that are linked to professional designations to increase the effectiveness of professionals in the recreation facility profession.

## GOVERNMENT/ORGANIZATION RELATIONS

### CANADIAN RECREATION FACILITIES COUNCIL (CRFC)

ORFA President, Ross Rankin and ORFA Chief Administrative Officer, John Milton represented the Association at the 2018 annual forum held in Charlottetown, PEI, May 28-29, 2018. The annual forum brings together key representatives from other provincial and territorial facilities organizations and other allied organizations in the sector to share experiences and address national facility issues and concerns. In 2018, participants discussed the importance of the Network and maintaining an annual connection between those associations that focus on recreation facilities as part of their mandate. Other topics of discussion included: a recreation facility forum exchange, post Fernie, BC outcomes, NRCan Energy Star, emergency preparedness of our sector and what organizations are doing (i.e. snow load, structural inspections, refrigerant or chemical leak, terrorism, etc.), National Swimming Pool Foundation – CPO and national licensing agreement with ORFA, U.S. Ice Rink Summit update, NHL Green, Association operations and/or membership pressure points and partnership opportunities.

### 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 Aquatics Technician (CAT) professional designation. A new role and participation of Canadian Red Cross representatives will take effect in 2019 in response to member needs. Representatives of Canadian Red Cross also continue to serve as members of the Aquatics Technical Advisory Committee.

## **FACILITY OPERATORS AND MANAGERS ASSOCIATION (FOMA)**

The ORFA/U.S. Ice Rink Association Alliance remains the education choice of the NHL facility operators group under a signed partnership agreement that will end in December 2018. This annual forum continues to allow for both training and team building to address operational issues that affect these larger unique venues. The ORFA wishes FOMA and their members well as they move forward with internal resources to meet future training needs.

## **FRANK COWAN COMPANY LIMITED**

The ORFA continues to provide a reciprocal access portal for those that are both members of ORFA and clients of the Frank Cowan Company. The Frank Cowan Company Risk Management Centre of Excellence is an online resource created to provide Cowan's clients with the information and tools needed to manage the various risk issues faced on a daily basis. The access point can be found within the ORFA Guidelines and Best Practices section of ORFA's web site. Representatives of Frank Cowan Company also continue to serve as members of different Technical Advisory Committees and are contributing authors of articles published in Facility Forum magazine.

## **ONTARIO GOOD ROADS ASSOCIATION AND MARMAK INFORMATION TECHNOLOGIES**

The ORFA and Ontario Good Roads Association (OGRA) continue to develop a mutually beneficial partnership in areas of education, recognition and data collection and management. The ORFA has adopted OGRA's Municipal Data Works data management system for the collection and utilization of municipal Recreation Facilities Asset Management (RFAM) information in partnership with OGRA and Marmak Information Technologies. The OGRA have also accepted ORFA's Advanced Recreation Facilities Business Management I course as equivalent to OGRA's specialty course applicable to OGRA's professional designation program, Accredited Asset Manager. The RFAM solution continues to gain recognition and with ORFA members in Ontario and is now the exclusive solution for the Alberta Association of Recreation Facility Personnel and the Recreation Facility Association of Nova Scotia.

## **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 2018 was "The Leading Edge of Information" and was held February 21 – 22 at the University of Guelph.

Designed for turfgrass professionals in partnership with the Ontario Recreation Facilities Association, Sports Turf Canada, Nursery Sod Growers Association, Professional Lawn Care Association of Ontario, and the Ontario Turfgrass Research Foundation - the annual Ontario Turfgrass Symposium (OTS) is hosted by the Guelph Turfgrass Institute at the University of Guelph, an international leader in the turf sciences. It continues to be a great opportunity to take advantage of turfgrass professionals, network with colleagues in the turf profession, and expand your expertise. Attend a variety of high-quality sessions focusing on the areas of sports turf, recreational facilities, lawn care, golf course, and nursery sod.

	2011	2012	2013	2014	2015	2016	2017	2018
Registrations	462	414	392	404	386	328	351	365

## **ORFA/U.S. ICE RINK ASSOCIATION ALLIANCE**

The ORFA and U.S. Ice Rink Association (formerly known as 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 U.S arena industry. ORFA instructors continue to assist on an as required basis for either regional training courses or the annual North American Rink Conference (NARCE) that was held May 21 - 24, 2018 in Columbus, Ohio. John Monteleone, Director of Education at U.S. Ice Rink Association is a member of the ORFA Arena Technical Advisory Committee.

## PUBLIC SERVICES HEALTH & SAFETY ASSOCIATION

ORFA's Chief Administrative Officer, John Milton continues to serve as a member of the Municipal and Community Affairs Advisory Council in 2018. The ORFA and PSHSA continue to operate under a signed memorandum of understanding that includes voting member status on behalf of the municipal recreation sector, co-branding of a Legal Awareness course, and input from PSHSA staff on different ORFA guidelines and best practice documents. 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. The 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). PSHSA is one of four 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 plays a key role in the Ontario health and safety system's Road to Zero commitment to eliminate workplace fatalities, injuries and illnesses.

## NATIONAL SWIMMING POOL FOUNDATION

The National Swimming Pool Foundation (NSPF) is a leading provider of pool operator training in more than 100 countries. Founded in 1965 as a 501(c)(3) non-profit organization and located in Colorado Springs, Colorado. NSPF's proceeds are directed to fund education and research and to help create swimmers. In 2018, an international partnership was created with ORFA to deliver NSPF's leading Certified Pool/Spa Operator (CPO) Certification to ORFA recreation facility professionals as a replacement for ORFA's existing introductory course, Essentials of Swimming Pool Operations. NSPF in turn promotes ORFA's advanced level course, Aquatic Facility Operations and ORFA's professional designations. NSPF also designated ORFA as the exclusive distributor of NSPF handbooks and exams within Canada. Further, ORFA acted as a satellite host for the World Aquatic Health Conference that was delivered October 10-12, 2018 at the Great Wolf Lodge in Niagara Falls.

## ASSOCIATION PARTNERSHIPS



# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## ANNUAL GENERAL MEETING MINUTES, DECEMBER 6, 2017

### 1. Call to Order and Welcome

Ross Rankin, President and Chair of the Board welcomed all to the Centre for Health and Safety Innovation in Mississauga and called the meeting to order at 12:00 noon following a morning of Corporate displays and information sessions at the 2017 Facilities Operational Forum.

As the first order of business, President Rankin introduced the 2017/18 Board of Directors. They are as follows:

President – Ross Rankin, CRFP, CAT, RA Centre, Ottawa

Past President – Rob Tunney, CRFP, CIT, St. Michaels College School Arena, Toronto

Director, West Region – Ed Greer, CRFP, CIT, CARPT, City of Barrie

Director, Central Region – Karen Cooke, RRFS, CAP, CIT, City of Vaughan

Director, East Region – Randy Watt, CIT, CARPT, CBT, Capital Sports Management, Ottawa

Director, North Region – Cathy Seguin, City of North Bay (Retired)

Director At Large – Mark Reinert, CRFP, CIT, CPT, Town of Petawawa

Director At Large – Stephen Mearns, CIT, City of St. Catharines

Corporate Director – Richard Poole, Cimco Refrigeration

Recognition was also extended to John Archibald, Larry Fisher, Dan McArthur, Rob Tunney, Terry Piche and Bill Vass as association Past-President's who were in attendance for the annual general meeting.

A moment of silence was offered in memory of those members who have passed during the last year.

Ross introduced ORFA's Chief Administrative Officer, John Milton and all other staff members in attendance. John was identified as the recording secretary for the annual general meeting and he explained the voting rules of order for the meeting

### 2. Approval of the Annual General Meeting Minutes of Wednesday, December 7, 2016

All delegates received a copy of the 2016 AGM minutes at registration check in. President, Ross Rankin requested confirmation and approval of the 2016 annual general meeting minutes..

MOTION: 2017/01 – CARRIED

Moved by: C. Earle Moore, City of Brockville

Seconded by: John Archibald, Town of Halton-Hills

### 3. President's Report

Ross reported that as his first year as President comes to a close, it allows him to reflect on the numerous accomplishments of the Board of Directors, Committees, members and staff. The ORFA's three year aggressive Strategic Plan is also coming to the end and Ross took the time to highlight deliverables that include:

- Our continued relationships and partnerships with the U.S. Ice Rink Association, Sports Turf Canada, Hockey Canada, CRFC, Ministry of Health and Long Term Care, Association of Municipalities of Ontario, ParticipACTION, Ontario Municipal Health and Safety Representatives Association, Frank Cowan Limited, Ontario Ministry of Labour, Ontario Fire Marshall's Office, Technical Standards and Safety Authority, Public Services Health and Safety Association, Heart and Stroke Foundation of Ontario, Ontario Turfgrass Symposium, Facility Owners and Managers Association, Ontario Good Roads Association, Local Health Units, and our newest partner the National Swimming Pool Foundation. These and many more strategic alliances allows ORFA to provide the members with updated information and to allow the Association "to be the leaders in the Recreation Facilities Profession".

- Training programs continue to be strong at both the Annual Professional Development Program and Regional Training Courses. Safe Ice Resurfer Operator online courses have been well received.
- Membership remains strong.
- The Certified Recreation Facilities Professional designation has been offered to the ORFA membership with the recertification process explained.
- The Technical Advisory Committees, under the guidance of ORFA staff, continues to provide great input in their specific subject matter.
- The Canadian Recreation Facilities Council has legally dissolved as a corporation, however will continue as a group of likeminded individuals to share ideas.

Ross reported that the ORFA will be turning attention to setting a new Strategic Plan in the new year and looks forward to working with the Board of Directors and staff to chart a new course for our Association. He further took the opportunity to recognize the Board of Directors for their hard work and dedication. Likewise, in the Association's governance model, he also took the time to thank and recognize staff for their great work and dedication.

Ross concluded his report by stating, "As I begin to focus on my second year as Chair and prepare for the new upcoming Board elections, I would like to ask our membership to consider allowing their names to stand. We are looking for people like you to be the future of ORFA."

#### **4. Treasurer's Report**

ORFA CAO and Treasurer, John Milton provided a brief overview of outcomes from the audited 2016 financial statement that led to an excess of revenues over expenses in the amount of \$39,186. The audited 2016 financial statement was made available within the 2017 ORFA annual report. With no questions raised related to the review of the audit by the Treasurer, a motion to accept the 2016 ORFA audited financial statement was entertained.

MOTION: 2017/02 – CARRIED

Moved by: Stephen Mearns, City of St. Catharines

Seconded by: Cathy Seguin, Retired, City of North Bay

As required in the ORFA By-Law, the Treasurer reminded members that we are required to confirm the auditors for 2017. The Treasurer recommended that we continue to use the firm of Norton McMullen & Co. With no objections a motion was entertained.

MOTION: 2017/03 – CARRIED

Moved by: Larry Fisher, Algonquin College

Seconded by: Jason Reeve, City of Cambridge

#### **5. Awards and Recognition Committee Report**

The following awards were presented as part of the 2017 annual general meeting. Karen Cooke was introduced as Chair of the Awards Committee

Ronald G. Burnside Memorial Award - Public Services Health and Safety Association

Ronald G. Burnside Memorial Award - George Barnes

Tony Brenner Mentor Award - Vikki Dupuis

Certificate of Merit - Duncan Sanders

Doug Poulin Certificate of Achievement - Paul Booth

Instructor Award of Excellence - Lynda Pinnington

The new Certified Recreation Facilities Professional (CRFP) designation was also awarded to the following individuals in attendance at the AGM: John Archibald, Larry Fisher, Terry Piche, Ross Rankin, Mark Reinert, Rob Tunney

## 6. Special Announcement

Both Ross Rankin, ORFA President and Thomas Lachocki, CEO of the National Swimming Pool Foundation (NSPF) reported that effective immediately, the NSPF and ORFA have formed an alliance to deliver NSPF's leading Certified Pool/Spa Operator (CPO) Certification to ORFA recreation facility professionals as a replacement for ORFA's existing introductory course, Essentials of Swimming Pool Operations. NSPF will in turn promote ORFA's advanced level course, Aquatic Facility Operations - Beyond the Basics, and ORFA's professional designations Certified Aquatic Professional (CAP) and Certified Aquatic Technician (CAT). NSPF will also designate ORFA as the exclusive distributor of NSPF handbooks and exams within Canada.

Thomas stated, "We are excited about this partnership for two reasons: First, ORFA consistently demonstrates high ethical and professional standards and we are honoured to be partnered with such an organization. The second reason is less about the agreement, and more about helping better educate and elevate professionals in our industry."

Ross responded that "this is a timely and mutually-beneficial strategic alliance and that we are delighted to collaborate with NSPF to further enhance ORFA's existing aquatics programming and certifications. We are also thrilled to have NSPF with us in Toronto to make the partnership announcement as part of our Facilities Operational Forum and Annual General Meeting."

## 7. Adjournment

With no other new business the meeting was adjourned at 1:00 pm.

MOTION: 2015/04 – CARRIED

Moved by: Karen Cooke, City of Vaughan

Seconded by: Ed Greer, City of Barrie

## 8. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 5, 2018 once again at the Centre for Health and Safety Innovation in Mississauga.

Recording Secretary:



John Milton, Chief Administrative Officer

## INDEPENDENT AUDITORS' REPORT

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

### *Report on the Financial Statements*

We have audited the accompanying financial statements of Ontario Recreation Facilities Association Inc. which comprise the statement of financial position as at December 31, 2017 and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of Ontario Recreation Facilities Association Inc. as at December 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



NORTON McMULLEN LLP  
Chartered Professional Accountants, Licensed Public Accountants

MARKHAM, Canada  
September 12, 2018

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**ONTARIO RECREATION FACILITIES ASSOCIATION INC.****STATEMENT OF FINANCIAL POSITION**

As at December 31,

2017

2016

**ASSETS****Current**

Cash and cash equivalents

Unrestricted

\$ 408,979 \$ 417,512

Held in trust (Note 2)

- 57,554

Accounts receivable

50,931 57,977

HST receivable

- 870

Inventories (Note 3)

60,700 24,322

Prepaid expenses

15,399 14,217

\$ 536,009 \$ 572,452

Internally Restricted Investments (Note 4)

991,006 942,594\$ 1,527,015 \$ 1,515,046**LIABILITIES****Current**

Accounts payable and accrued liabilities

\$ 44,836 \$ 57,763

Government remittances payable

29,693 11,709

CRFC trust funds (Note 2)

- 57,554

Deferred amounts (Note 5)

87,302 101,612

\$ 161,831 \$ 228,638

**NET ASSETS**

Internally restricted (Note 4)

\$ 991,006 \$ 942,594

Unrestricted

374,178 343,814

\$ 1,365,184 \$ 1,286,408

\$ 1,527,015 \$ 1,515,046

Commitments (Note 6)

Approved by the Board:



Director



Director

See accompanying notes

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**ONTARIO RECREATION FACILITIES ASSOCIATION INC.****STATEMENT OF CHANGES IN NET ASSETS**For the year ended December 31, 2017

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	BALANCE - Beginning	EXCESS OF REVENUES OVER EXPENSES	TRANSFERS (Note 4)	BALANCE - Ending
<b>INTERNALLY RESTRICTED</b>				
<b>Current Period</b>				
Operation reserve	\$ 936,220	\$ 9,226	\$ 39,186	\$ 984,632
Bursary reserve	<u>6,374</u>	<u>-</u>	<u>-</u>	<u>6,374</u>
	<u>\$ 942,594</u>	<u>\$ 9,226</u>	<u>\$ 39,186</u>	<u>\$ 991,006</u>
<b>Prior Period</b>				
Operation reserve	\$ 837,016	\$ 9,201	\$ 90,003	\$ 936,220
Bursary reserve	<u>6,374</u>	<u>-</u>	<u>-</u>	<u>6,374</u>
	<u>\$ 843,390</u>	<u>\$ 9,201</u>	<u>\$ 90,003</u>	<u>\$ 942,594</u>
<b>UNRESTRICTED</b>				
Current Period	<u>\$ 343,814</u>	<u>\$ 69,550</u>	<u>\$ (39,186)</u>	<u>\$ 374,178</u>
Prior Period	<u>\$ 394,631</u>	<u>\$ 39,186</u>	<u>\$ (90,003)</u>	<u>\$ 343,814</u>

See accompanying notes

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**ONTARIO RECREATION FACILITIES ASSOCIATION INC.****STATEMENT OF REVENUES AND EXPENSES**

For the year ended December 31,

**2017****2016**

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**UNRESTRICTED****REVENUES** (Page 6)

Professional development	\$ 967,828	\$ 1,022,401
Communication and member services	423,859	396,486
Resource and recognition	81,792	72,349
Corporate affiliation	68,620	67,315
Interest	3,757	3,520
	<u>\$ 1,545,856</u>	<u>\$ 1,562,071</u>

**EXPENSES** (Page 7)

Administration and finance	\$ 917,380	\$ 910,752
Professional development	377,924	440,207
Communication and member services	77,846	87,091
Resource and recognition	56,651	51,030
Corporate affiliation	48,888	47,802
	<u>\$ 1,478,689</u>	<u>\$ 1,536,882</u>

**EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED  
BEFORE THE FOLLOWING:**

	\$ 67,167	\$ 25,189
Gain on foreign exchange	<u>2,383</u>	<u>13,997</u>

**EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED**

	<u>\$ 69,550</u>	<u>\$ 39,186</u>
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**INTERNALLY RESTRICTED - OPERATION RESERVE****REVENUES**

Interest	\$ 9,226	\$ 9,201
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**EXPENSES**

	<u>-</u>	<u>-</u>
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**EXCESS OF REVENUES OVER EXPENSES  
- INTERNALLY RESTRICTED - OPERATION RESERVE**

	<u>\$ 9,226</u>	<u>\$ 9,201</u>
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See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## STATEMENT OF CASH FLOWS

For the year ended December 31,

2017

2016

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### UNRESTRICTED CASH AND CASH EQUIVALENTS WERE PROVIDED BY (USED IN):

#### OPERATING ACTIVITIES

Excess of revenues over expenses - unrestricted	\$	69,550	\$	39,186
Net change in non-cash working capital balances:				
Accounts receivable		7,046		5,858
HST receivable		870		4,245
Inventories		(36,378)		12,232
Prepaid expenses		(1,182)		(7,872)
Accounts payable and accrued liabilities		(12,927)		45,147
Government remittances payable		17,984		11,709
Deferred amounts		(14,310)		(23)
	\$	30,653	\$	110,482

#### INVESTING ACTIVITIES

Increase in investments		(39,186)		(90,003)
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#### INCREASE IN UNRESTRICTED CASH AND CASH EQUIVALENTS

\$	(8,533)	\$	20,479
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#### UNRESTRICTED CASH AND CASH EQUIVALENTS - Beginning

	417,512		397,033
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#### UNRESTRICTED CASH AND CASH EQUIVALENTS - Ending

\$	408,979	\$	417,512
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See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF REVENUES

For the year ended December 31,

2017

2016

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### Professional Development

Regional training	\$ 486,908	\$ 586,056
Annual training program	475,126	431,055
Regional information sessions	<u>5,794</u>	<u>5,290</u>
	<u>\$ 967,828</u>	<u>\$ 1,022,401</u>

### Communication and Member Services

Membership fees		
Group	\$ 163,827	\$ 166,459
Individual and student	100,560	96,830
Corporate	<u>43,981</u>	<u>43,340</u>
	\$ 308,368	\$ 306,629
Job search fees	65,819	54,064
Advertising	<u>49,672</u>	<u>35,793</u>
	<u>\$ 423,859</u>	<u>\$ 396,486</u>

### Resource and Recognition

Manuals, logbooks and souvenir sales	<u>\$ 81,792</u>	<u>\$ 72,349</u>
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### Corporate Affiliation

EXPO	<u>\$ 68,620</u>	<u>\$ 67,315</u>
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### Interest

	<u>\$ 3,757</u>	<u>\$ 3,520</u>
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See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF EXPENSES

For the year ended December 31,	2017	2016
<b>Administration and Finance</b>		
Wages and benefits	\$ 683,040	\$ 669,713
Office rent	62,331	37,750
Bank and credit card charges	39,739	38,664
Office supplies, photocopies and printing	37,796	52,163
Board meetings	25,372	21,334
Telephone	19,039	21,338
Office equipment and software	18,644	26,543
Insurance	14,805	16,868
Accounting and bookkeeping	10,700	16,650
Postage	4,314	7,427
Legal	1,600	2,302
	<u>\$ 917,380</u>	<u>\$ 910,752</u>
<b>Professional Development</b>		
Regional training	\$ 195,037	\$ 255,225
Annual training	170,100	178,190
Regional information sessions	12,787	6,792
	<u>\$ 377,924</u>	<u>\$ 440,207</u>
<b>Communications and Member Services</b>		
Printing and distribution	\$ 47,582	\$ 44,815
Marketing and communications	15,460	22,891
Advisory committee meetings	9,541	13,167
Professional designation program	5,263	6,218
	<u>\$ 77,846</u>	<u>\$ 87,091</u>
<b>Resource and Recognition</b>		
Log books	\$ 34,817	\$ 36,545
Partnership development	10,769	2,389
Refrigeration manuals	6,305	3,921
Awards	2,386	434
CRFC	2,374	6,430
Facility library	-	1,271
Souvenir purchases	-	40
	<u>\$ 56,651</u>	<u>\$ 51,030</u>
<b>Corporate Affiliation</b>		
EXPO	\$ 45,087	\$ 44,516
Event sponsorships	3,801	3,286
	<u>\$ 48,888</u>	<u>\$ 47,802</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### NATURE OF OPERATIONS

The Ontario Recreation Facilities Association Inc. (the "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.

### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) **Use of Estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 revenues and expenses during the year. Actual results could differ from the estimates used.

b) **Foreign Currency Translation**

Accounts in foreign currencies have been translated into Canadian dollars using the temporal method. Under this method, monetary assets and liabilities are translated at the year-end exchange rate, while non-monetary assets are translated at the rate of exchange prevailing at the date of the transaction. Revenues and expenses are translated at the average rates of exchange during the year.

c) **Cash and Cash Equivalents**

Cash and cash equivalents include cash held in bank and PayPal accounts.

d) **Inventories**

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

e) **Capital Assets**

Capital assets are recorded at cost. Amortization is provided over the estimated useful life of the assets using appropriate annual rates and methods. At present, all assets have been fully amortized.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### 1. SIGNIFICANT ACCOUNTING POLICIES - Continued

#### f) Internally Restricted Net Assets

The Board has elected to internally restrict certain assets for strategic purposes. These internally restricted reserves are described as follows:

##### i) Operation Reserve

The Board of Directors has segregated and restricted a portion of the net assets of the Association in order to provide an operation reserve. Funds equivalent to the full amount of the operation reserve are held in guaranteed investment certificates and/or cash and cash equivalents and are not available for general unrestricted operations without approval from the Board of Directors. Interest earned on the funds is recognized as revenue in the operation reserve.

##### ii) Bursary Reserve

A portion of the net assets of the Association have been segregated and restricted in a bursary reserve. The bursary reserve may be used at the discretion of the Board of Directors to support applicant students' educational requirements for studies pertaining to the recreational facilities industry. The Board is evaluating the mandate of the bursary reserve and has temporarily suspended activity within the reserve until a long-term plan is put in place.

#### g) Revenue Recognition

The Association follows the deferral method of accounting for revenues. Deposits received for subsequent years are recognized as revenue in the year in which the related expenses are incurred.

##### i) Professional Development

Revenue is recognized when professional development courses and sessions are presented. Courses and sessions invoiced but not yet presented are recorded as deferred revenue.

##### ii) Communication and Member Services

Communication and member services include revenue generated from membership fees, job search fees and advertising. Membership fees are set annually by the Board of Directors and are recognized as revenue proportionately over the calendar year to which they relate. Revenue from job search fees is recognized upon payment. Advertising revenue is recognized based on the date the advertisement is published. Membership fees and advertising paid in advance are recorded as deferred revenue.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### 1. SIGNIFICANT ACCOUNTING POLICIES - Continued

#### g) Revenue Recognition - Continued

##### iii) Resource and Recognition

Resource and recognition revenue includes sales of manuals, log books and souvenirs. Revenue is recognized when the sale and delivery is complete and collection is reasonably assured.

##### iv) Corporate Affiliation

Corporate affiliation includes EXPO revenue that is recognized based on the date the event occurs. EXPO revenue amounts paid in advance are recorded as deferred revenue.

#### h) Contributed Services

Volunteers contribute a significant number of hours per year to assist the Association in carrying out its activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

#### i) Financial Instruments

##### Measurement of Financial Instruments

The Association initially measures all of its financial assets and liabilities at fair value. The Association subsequently measures all of its financial assets and liabilities at amortized cost, except for internally restricted guaranteed investment certificates which are measured at fair value. Changes in fair value are recognized in the excess of revenue over expenses.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Other than internally restricted guaranteed investment certificates, the Association has no financial assets measured at fair value and has not elected to carry any financial asset or liability at fair value.

##### Impairment

Financial assets measured at amortized cost are tested for impairment when events or circumstances indicate possible impairment. Write-downs, if any, are recognized in excess of revenues over expenses and may be subsequently reversed to the extent that the net effect after the reversal is the same as if there had been no write-down. There are no impairment indicators in the current year.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### 2. CASH HELD IN TRUST

During the year, the Canadian Recreation Facilities Council ("CRFC") obtained a Certificate of Intent to Dissolve and discontinued operations. Upon cessation of operations, ORFA relinquished cash held in trust for final distribution to member organizations. Prior to this, the Association had performed national administrative duties for the CRFC. The CRFC held 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, organized the forum and held the resulting net proceeds of the event in trust for future activities.

### 3. INVENTORIES

Inventories consist of the following:

	2017	2016
Printed materials	\$ 59,799	\$ 23,421
Promotional materials	<u>901</u>	<u>901</u>
	<u>\$ 60,700</u>	<u>\$ 24,322</u>

### 4. INTERNALLY RESTRICTED INVESTMENTS

The Board of Directors of the Association internally restricts certain amounts after consideration of operating cash flow requirements. These internally restricted amounts are not available for unrestricted purposes without the approval of the Board of Directors. During the year, \$39,186 (2016 – \$90,003) was transferred from unrestricted net assets to the operation reserve.

Internally restricted investments consist of the following:

	2017	2016
Guaranteed investment certificates, 0.85 - 1.40% (2016 - 0.75 - 1.75%), maturing between October 2018 and September 2021	<u>\$ 991,006</u>	<u>\$ 942,594</u>

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### 5. DEFERRED AMOUNTS

Deferred amounts consist of the following:

	2017	2016
Membership fees	\$ 84,334	\$ 91,144
EXPO sponsorship	-	7,500
Alumni community activity funds	<u>2,968</u>	<u>2,968</u>
	<u>\$ 87,302</u>	<u>\$ 101,612</u>

### 6. COMMITMENTS

The Association has entered into a ten year lease for its office premises expiring October 2026. The Association also leases office equipment under two operating leases that expire June 2020 and June 2021. Future minimum annual payments for each of the next five years and thereafter are as follows:

	Premises	Equipment	Total
2018	\$ 21,946	\$ 10,659	\$ 32,605
2019	22,900	10,659	33,559
2020	22,900	6,301	29,201
2021	23,091	972	24,063
2022	24,045	-	24,045
Thereafter	<u>95,608</u>	<u>-</u>	<u>95,608</u>
	<u>\$ 210,489</u>	<u>\$ 28,591</u>	<u>\$ 239,080</u>

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017

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### 7. FINANCIAL INSTRUMENTS

#### Risks and Concentrations

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's exposure to and concentrations of risks as at December 31, 2017:

#### a) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its accounts receivable. The Association provides credit to its clients and members in the normal course of operations. There were no concentrations of credit risk as at December 31, 2017. There has been no change in the assessment of credit risk from the prior year.

#### b) Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly with respect to its accounts payable and accrued liabilities. The Association manages this risk by managing its working capital, generating sufficient cash flows from operations and by internally restricting cash and cash equivalents to mitigate such risk. There has been no change in the assessment of liquidity risk from the prior year.

#### c) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk, and price risk. The Association is mainly exposed to currency risk as follows:

#### i) Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Approximately 1% (2016 - 8%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2017, cash and cash equivalents of \$58,893 (2016 - \$84,453) are denominated in US dollars and have been converted into equivalent Canadian dollars at the exchange rate in effect at the year end. Foreign exchange gains and losses are included in the excess of revenues over expenses and total \$2,383 (gain) for 2017 (2016 - \$13,997 (gain)). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2017 was 1.29 (2016 - 1.34).

**ONTARIO RECREATION FACILITIES ASSOCIATION INC.**

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