



# 2019 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.

## 2019/20 BOARD OF DIRECTORS

**Ed Greer, CRFP, CIT, CARPT**  
President/Chair of the Board  
City of Barrie

**Ross Rankin, CRFP, CAT**  
Past-President  
RA Centre, Ottawa

**Cathy Seguin**  
President-Elect/Director - Northern Region  
Canadore College, North Bay

**Amy Gangl, CRFP, CAP**  
Director - Western Region  
Municipality of North Perth

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

**Joseph Brown, RRFs, CIT, CPT, CBT**  
Director - Eastern Region  
City of Pembroke

**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 Gursaud**  
Coordinator, Administration and Logistics

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

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

**Remo Petrongolo**  
Director, Business Development

**Gordana Mosher**  
Social Media Coordinator

**Hubie Basilio**  
Director, Technology and Design



2019/20 Board of Directors

## President's Report 2019

As 2019 shortly comes to a close and we finish our second year of the three-year strategic plan, we look ahead to 2020 and wonder what some of the new and exciting challenges will be faced next year. It is also the time that we take a moment to reflect and highlight what the Association has accomplished this year from the hard work of ORFA staff, Committees and the Board of Directors:

- As we build on our strategic alliances we continue to have strong partnerships with Marmak Information Technologies, Ontario Good Roads Association, Jet Ice Ltd., I.B. Storey Inc., Pool and Hot Tub Alliance (formerly the National Swimming Pool Foundation), Public Services Health and Safety Association, Association of Municipalities of Ontario, Intact insurance (formerly Frank Cowan Company) and the Technical Standards and Safety Authority.
- Our CAO, John Milton, was approved as a new member of the TSSA Boiler and Pressure Vessels Council. Thank you to John and Terry for continuing to build upon and strengthening our partnerships for the ORFA.
- The new ORFA online store. The one stop shop for all your logbook needs and more. This is an addition to the great website we already have. If you haven't visited the website lately to use any of the member resources I encourage you to do so as this is a huge benefit to you as a member.
- Draft Guidelines & Best Practices, under the discussion section of the ORFA website. This is your chance for you as the member to review and add information to the topics at hand.
- Recreation Facilities Emergency Management Forum 2020. We are really looking forward to bringing this much needed event to the membership in June next year.
- After a lot of hard work from ORFA staff and Committee members we had some course updates this past year at the APDP in Guelph with the revised Legal I and II/AFO/BAR/IMEO/IMPT courses.
- This year marked another first for the ORFA. An instructional team crossed into the United Kingdom to deliver an Ice Making and Painting Technologies course at the Motorpoint Arena in Nottingham, England.
- The new Accessibility and Inclusion Award. Recognizing those members who are working hard to ensure everyone has the same independence coming through our facilities.

On behalf of the Board of Directors, I would like to say a huge thank you to the ORFA staff, they consistently go above and beyond. The continuous hard work and dedication that you provide is noticed by all and very much appreciated.

I would like to say thank you to the Board of Directors for your professionalism, support and friendship over this past year. I have enjoyed all of our discussions and how each of you bring your insight and experience to the table to put the Association first. I look forward to working with you again this coming year as 2020 will be even more exciting.

To the membership, I was fortunate enough to have some great opportunities this past year, to meet more people and network so I thank you for that. I would like to encourage you to put your name forward to become more involved with your Association during next year's fall elections for the 2021/2022 term.

Ed Greer, CRFP, CIT, CARPT  
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 2019

It is once again my pleasure to 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.”

## 2019 ASSOCIATION ACTIVITIES

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### 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.

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### 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.
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### MEMBERSHIP REPORT

The ORFA has 7,282 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 8% in 2019 compared to 2018 and 18.5% increase over the last two year period.

Membership Category	2013	2014	2015	2016	2017	2018	2019
Group (Primary Contacts)	272	266	248	243	233	241	247
Group (Employees)	4593	4901	4966	5002	4770	5284	5748
Corporate (Primary Contacts)	100	90	82	88	89	98	93
Corporate (Employees)	115	110	125	143	146	159	164
Individual	685	685	814	887	881	933	997
Life	7	9	9	7	7	7	8
Student	9	15	23	19	21	24	25
<b>Total Members</b>	<b>5394</b>	<b>6040</b>	<b>6142</b>	<b>6246</b>	<b>6147</b>	<b>6768</b>	<b>7282</b>

## 64<sup>TH</sup> ANNUAL PROFESSIONAL DEVELOPMENT PROGRAM

The ORFA's flagship program was held Sunday, April 28 to Friday, May 3, 2019 at the University of Guelph and attracted 516 registered delegates. The program consisted of 21 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 for the continued sponsorship and support of 2019 program by the following corporate members:

EXPO Luncheon – CIMCO Refrigeration  
 Welcome Reception – Schoolhouse Products Inc.

APDP EXPO T-shirts – Jet Ice  
 2019 Regional Training Binders – Zamboni Company Ltd.

Annual Professional Development Program	2013	2014	2015	2016	2017	2018	2019
Registration	495	518	472	472	482	512	516
<b>Historical Running Total Since 1956</b>	<b>21,964</b>						

## 2019 EXPO

The 2019 EXPO was held on Monday, April 29th at the Gryphon Field House located at the University of Guelph in conjunction with the Association's 64th Annual Professional Development Program. The 2019 EXPO venue allows the ORFA to keep the event under one roof and a configuration that allowed for 52 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 136 regional training events in 2019 (not including those events delivered at the Annual Professional Development Program) and serviced a total of 1469 registrations. This represents close to a 75% increase in the total number of regional training events registrations since 2013 and a 23.6% increase in the number of events since 2018.

Regional Training Courses	2013	2014	2015	2016	2017	2018	2019
Registrations	837	860	1267	1095	993	1437	1469
# of Events	43	46	67	68	76	110	136

Regional course offerings continue to be classroom-based and offered to meet client demands in 2019. 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 Resurfer Operations, Safe Arena Refrigeration Plant Operator, Certified Ice Technician Recertification and Recreation Facility Housekeeping.

Online training was also offered in 2019 and included: the CIT Recertification Challenge Exam and the Safe Ice Resurfer Operator.

The total also includes 11 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 seven year history of the total training activity is provided for comparative purposes. The number of events has increased by 103% since 2013 and the number of total registrations has increased by 49%.

Total Training	2013	2014	2015	2016	2017	2018	2019
# of Events (APDP+Regional+Online)	67	68	89	96	98	133	136
Registrations	1332	1378	1739	1733	1475	1950	1985

## FACILITIES OPERATIONAL FORUM

A Facilities Operational Forum and annual general meeting was held December 4th at the Centre for Health and Safety Innovation in Mississauga. Sessions included the following:

- Naloxone, Harm Reduction & You – The Role You Can Play
- Emergency Personal Preparedness for Seniors & People with Special Needs
- Cyber - The New Realities for Municipalities
- Recreation Emergency Management: A Lead Up to FORUM 2020

## 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, Jamie Knight of Filion, Wakely, Thorup, Angeletti LLP and the Frank Cowan Company for the continuation of regular feature editorial contributions in 2019 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 each weekly issue was distributed to 5,848 members in 2019. Up by 8% from 2018.

E-News	2010	2011	2012	2013	2014	2015	2016	2018	2019
Distribution	2,347	3,293	3,460	4,600	5,031	4,698	4,612	5,419	5845

With over a 149% 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 434 Followers our Twitter account @ORFAInc – up by 24.8% in the last year. 170 Followers on Instagram ORFA Inc. – up by 30% in the last year.

## JOB SEARCH PROGRAM

As of November 2019, the ORFA received a record breaking 175 jobs in 2019. An 96% increase in postings since the inception of the service in 2011. New for 2019 included an online posting service for all jobs. Including the ability to post, make payment and attach job position files automatically.

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Job Postings	89	125	110	112	130	126	142	150	175

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 903 active ORFA professional designations; up 4% from the previous year.

Designation (Active)	2018	2019	Designation (Active)	2018	2019
CRFP	22	25	CIT	519	536
RRFA	28	22	CPT/CGT	39	45
RRFM	10	11	CAT	45	53
RRFS	72	63	CAP	23	23
RRFO	11	11	CBT	50	555
RGP	15	13	CARPT/RPOT	39	46

## 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 2019 was *"The Leading Edge of Information"* and was held February 20 – 21 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. A modest 6.5% increase in registrations from 2018 to 2019.

	2013	2014	2015	2016	2017	2018	2019
Registrations	392	404	386	328	351	365	289

## 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 20 - 24, 2019 in Buffalo, New York. 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 2019. 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.

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## TECHNICAL STANDARDS AND SAFETY AUTHORITY

ORFA's Chief Administrative Officer, John Milton serves as a member of the Technical Standards and Safety Authority (TSSA) Boiler and Pressure Vessels Advisory Council. The TSSA actively solicits the advice and input of the key stakeholders from the respective industries that it regulates through a number of industry specific advisory councils. The advisory councils are invited to work with TSSA in support of safety initiatives and general enhancements in service delivery within their respective industries.

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## AWARDS & RECOGNITION

The following individuals have been recognized as 2019 award recipients:

Award Recipient	Award Name
John Archibald	Tony Brenner Mentor Award
Sumeet Jhingan	Don Harrison Energy Champion Award
Ian Andresen	Doug Moore Ambassador Award
City of Pickering	Accessibility and Inclusion Award
Rob Braid	Award of Merit
Lucas Clarkson	Doug Poulin Certificate of Achievement
Christopher Cottingham	Doug Poulin Certificate of Achievement
Jeff Hawkins	Doug Poulin Certificate of Achievement
Mike Matas	Doug Poulin Certificate of Achievement

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## 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, Marty Elliott, Frank J. Zamboni, Andrew Epp, David Freeborn, Resurface Corporation, Steve Hardie, RRFA, CIT, CPT, CAP, Kevin Hill, CRFP, CIT, Jessica Jaremchuk, Frank Cowan Company, Joanne Kuzoff, CARPT, CIT, Dave Loverock, Jet Ice Ltd., 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: Gail Botten, Canadian Red Cross, Scott Bowron, Rob Braid, CAT, Karen Cooke, CAP, CIT, RRFS, Cameron Evanoff, CIT, Amy Gangl, CRFP, CAP, Jessica Jaremchuk, Frank Cowan Company, Gary Makins, RRFA, Amanda Nadeau, CAP, RRFS, Ian Storey, and I.B. Storey Inc.

Refrigeration Technical Advisory Committee: Andrew Epp, Ed Greer, CRFP, CIT, CARPT, CAT, Ray Hammond, RRFO, Jessica Jaremchuk, Frank Cowan Company, Todd Langer, Rob Lilbourne, CRFP, CIT, Tony Panetta, Ian Storey, I.B. Storey Inc., Bill Vass, and Dave Wescott, CIT

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

BOARD APPOINTED COMMITTEES:

Administration & Finance Committee: Ed Greer, CRFP, CIT, CARPT, CAT (Chair), Ross Rankin, CRFP, CAT, and Cathy Seguin

Nomination and Elections Committee: Ed Greer, CRFP, CIT, CARPT, CAT (Chair), Ross Rankin, CRFP, CAT, and Cathy Seguin

Awards & Recognition Committee: Karen Cooke, RRFS, CAP, CIT (Chair), Amy Gangl, CRFP, CAP, and Cathy Seguin

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## ASSOCIATION PARTNERSHIPS



# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## ANNUAL GENERAL MEETING MINUTES, DECEMBER 5, 2018

### 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 12:30 pm following a morning of Corporate displays and information sessions at the 2018 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 and President-elect – 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, Steve Hardie, Robert Lilbourne, Rob Tunney and Terry Piche as Association Past-President's who were in attendance for the annual general meeting.

Acknowledgement was also extended to special guests in attendance including, Gail Botten – Canadian Red Cross, Donna Herridge – Municipal Finance Officer's Association of Ontario, Omar Mitchell and Andrew Ference – National Hockey League, Jeff Pajot – Public Services Health and Safety Association, Mike Adams and Brian Gee – Technical Standards and Safety Authority, and Joe Tierney, Ontario Good Roads Association.

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 6, 2015

All delegates received a copy of the 2017 AGM minutes at registration check in. President, Ross Rankin requested confirmation and approval of the 2017 annual general meeting minutes.

MOTION: 2018/01 – CARRIED

Moved by: John Archibald, Town of Halton-Hills

Seconded by: Robert Lilbourne, Municipality of Strathroy-Caradocs

### 3. President's Report

Ross reported that as his second and final 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. With a new three-year Strategic Plan leading the list of accomplishments that will continue to guide the Association into the coming years.

Other areas of accomplishment identified by Ross included:

- ORFA participated in the 1st annual U.S. Ice Rink Summit in Lake Placid, NY.
- ORFA hosted a satellite site for the 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 was delivered on Designing an Effective Refrigeration Plant Maintenance Plan.

- ORFA review and completed course upgrades for BAR, IMEO, IMPT, BMO, BOM, GMO, GOM, and Cemeterian Operations and Management.
- ORFA's annual professional development program and regional training attendance continues to grow.
- ORFA's Technical Advisory Committees, with the guidance of ORFA's Technical Director, Terry Piche, continues to provide information and guidance to our profession.

Ross referenced the continued development of relationships and partnerships with U.S. Ice Rink Association, Sports Turf Canada, Hockey Canada, Ministry of Health and Long Term Care, Association of Municipalities of Ontario, ParticipACTION, Ontario Municipal Health and Safety Representatives Association, Frank Cowan Company, 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. Ross reported that these and many more relationships allow the ORFA to provide member's with updated information and allow us "to be the leaders in the Recreation Facilities Profession".

In closing, Ross thanked fellow members of the Board of Directors, staff and his employer, the RA Centre in Ottawa for the support in allowing him to be part of such a great Association

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

ORFA CAO and Treasurer, John Milton provided a brief overview of outcomes from the audited 2017 financial statement that led to an excess of revenues over expenses in the amount of \$69,550. John reported that the Board of Directors elected to move this surplus to restricted reserve funds for continued re-investment in future Association activities and special projects. The audited 2017 financial statement was made available within the 2018 ORFA annual report. With no questions raised related to the review of the audit by the Treasurer, a motion to accept the 2017 ORFA audited financial statement was entertained.

MOTION: 2018/02 – CARRIED

Moved by: C. Earle Moore, City of Brockville

Seconded by: Joe Brown, City of Pembroke

As required in the ORFA By-Law, the Treasurer reminded members that we are required to confirm the auditors for 2018. The Treasurer recommended that we continue to use the firm of Norton McMullen & Co. With no objections a motion was entertained.

MOTION: 2018/03 – CARRIED

Moved by: Larry Fisher, Algonquin College

Seconded by: Cathy Seguin, North Bay

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

The following awards were presented as part of the 2018 annual general meeting. Karen Cooke was introduced as Chair of the Awards Committee.

Life Membership – Dan McArthur

Tony Brenner Mentor Award – Bill Clausen

Don Harrison Energy Champion Award – Omar Mitchell

Don Harrison Energy Champion Award – Town of Caledon, Phil Lankhof and Cam Coulter Certificate of Merit – Daniel Berry

Certificate of Merit – Paul Gillen

Doug Poulin Certificate of Achievement – Alex Patterson, Chad Kobylka and Cameron Gibson

Unfortunately Dan McArthur was not able to be present for the award presentation but wanted everyone to know that he certainly acknowledges and appreciates the significance of this prestigious award and that it would have been nice to see many of the old familiar faces that he has had the pleasure of meeting and associating with over the past 30 plus years.

## 6. Nominations and Elections Report

Robert Tunney, ORFA Past-President and Chair of the Nominations and Elections Committee called upon the following elected members to form the 2019/2020 Board of Directors. Rob conducted the "Oath of Office" swearing in ceremony for those about to take office.

President – Ed Greer, CRFP, CIT, CARPT, City of Barrie

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

Director, West Region – Amy Gangl, CRFP, CAT, Municipality of North Perth

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

Director, East Region – Joe Brown, RRFs, CIT, CPT, CBT, City of Pembroke

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

## 7. Incoming Presidents Report

Ed Greer, incoming President and Chair of the Board for 2019/2020 offered the following remarks prior to officially taking over the position.

Ed welcomed both Joe and Amy as newly elected Board members and all returning officers for the next term of office. Ed indicated that he feels very privileged to be working with such an amazing group of people and he is very much looking forward to the next two-year term. He further acknowledged both outgoing Past President, Rob Tunney and Ross Rankin, President for their commitment and leadership to the Association. Ed commented that he is excited to see year one of a three-year strategic plan come to a close. The next two years will conclude with the end of his Presidency and he looks forward to seeing how many of the objectives can be achieved with the support of other Board members and staff.

## 8. Adjournment

With no other new business duly brought forward, the meeting was adjourned at 1:10 pm. The annual general meeting was adjourned with the ceremonial passing of the Chairs Gavel from Ross Rankin to Ed Greer.

## 8. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 4, 2019 once again at the Centre for Health and Safety Innovation in Mississauga.

Recording Secretary:



John Milton, Chief Administrative Officer

## INDEPENDENT AUDITOR'S REPORT

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

### *Opinion*

We have audited the accompanying financial statements of Ontario Recreation Facilities Association Inc. which comprise the statement of financial position as at December 31, 2018 and the statement of revenues and expenses, statement of changes in net assets, statement of cash flows, and schedule of revenues and schedule of expenses for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at December 31, 2018 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.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WILLIAM L. McMULLEN, CPA, CA, LPA  
JOHN C. KARRAM, CPA, CA, LPA  
RODNEY J. RUSSELL, CPA, CA, LPA

PAUL A. SIMPSON, CPA, CA, LPA  
PAUL W. McMULLEN, CPA, CA, LPA  
MARK D. POTTER, CPA, CA, LPA

MICHAEL J. McNEILL, CPA, CA, LPA  
PETER A. SIMPSON, CPA, CA, LPA  
DAVID J. NORTON, CPA, CA, LPA (CONSULTANT)

- 1 -

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Norton McMullen LLP*

NORTON McMULLEN LLP

Chartered Professional Accountants, Licensed Public Accountants

MARKHAM, Canada

September 23, 2019

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## STATEMENT OF FINANCIAL POSITION

As at December 31,

2018

2017

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### ASSETS

#### Current

Cash and cash equivalents	\$ 477,477	\$ 408,979
Accounts receivable	7,513	50,931
Inventories (Note 2)	36,074	60,700
Prepaid expenses	16,361	15,399

\$ 537,425    \$ 536,009

Internally Restricted Cash and Investments (Note 3)

1,172,059    991,006

\$ 1,709,484    \$ 1,527,015

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### LIABILITIES

#### Current

Accounts payable and accrued liabilities	\$ 38,514	\$ 44,836
Government remittances payable	22,386	29,693
Deferred revenue (Note 4)	102,347	87,302

\$ 163,247    \$ 161,831

### NET ASSETS

Internally restricted (Note 3)	\$ 1,172,059	\$ 991,006
Unrestricted	374,178	374,178

\$ 1,546,237    \$ 1,365,184

\$ 1,709,484    \$ 1,527,015

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Commitments (Note 6)

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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, 2018

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	BALANCE - Beginning	EXCESS OF REVENUES OVER EXPENSES	TRANSFERS (Note 3)	BALANCE - Ending
<b>INTERNALLY RESTRICTED</b>				
<b>Current Period</b>				
Operation reserve	\$ 984,632	\$ 10,031	\$ 127,396	\$ 1,122,059
Recreation Facilities Emergency Management Forum reserve	-	-	40,000	40,000
Awards and Recognition reserve	6,374	-	3,626	10,000
	<u>\$ 991,006</u>	<u>\$ 10,031</u>	<u>\$ 171,022</u>	<u>\$ 1,172,059</u>
<b>Prior Period</b>				
Operation reserve	\$ 936,220	\$ 9,226	\$ 39,186	\$ 984,632
Recreation Facilities Emergency Management Forum reserve	-	-	-	-
Awards and Recognition reserve	6,374	-	-	6,374
	<u>\$ 942,594</u>	<u>\$ 9,226</u>	<u>\$ 39,186</u>	<u>\$ 991,006</u>
<b>UNRESTRICTED</b>				
<b>Current Period</b>	<u>\$ 374,178</u>	<u>\$ 171,022</u>	<u>\$ (171,022)</u>	<u>\$ 374,178</u>
<b>Prior Period</b>	<u>\$ 343,814</u>	<u>\$ 69,550</u>	<u>\$ (39,186)</u>	<u>\$ 374,178</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## STATEMENT OF REVENUES AND EXPENSES

For the year ended December 31,

2018

2017

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### UNRESTRICTED

#### REVENUES (Page 7)

Professional development	\$ 1,232,985	\$ 967,828
Communication and member services	406,954	423,859
Resource and recognition	72,881	81,792
Corporate affiliation	72,405	68,620
Interest	9,682	3,757
	<u>\$ 1,794,907</u>	<u>\$ 1,545,856</u>

#### EXPENSES (Page 8)

Administration and finance	\$ 1,014,505	\$ 917,380
Professional development	459,959	377,924
Resource and recognition	67,732	56,651
Corporate affiliation	53,216	48,888
Communication and member services	36,787	77,846
	<u>\$ 1,632,199</u>	<u>\$ 1,478,689</u>

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

	\$ 162,708	\$ 67,167
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Gain on foreign exchange

	<u>8,314</u>	<u>2,383</u>
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#### EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED

	<u>\$ 171,022</u>	<u>\$ 69,550</u>
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### INTERNALLY RESTRICTED - OPERATION RESERVE

#### REVENUES

Interest	\$ 10,031	\$ 9,226
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#### EXPENSES

	<u>-</u>	<u>-</u>
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#### EXCESS OF REVENUES OVER EXPENSES

- INTERNALLY RESTRICTED - OPERATION RESERVE

	<u>\$ 10,031</u>	<u>\$ 9,226</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,

2018

2017

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

#### OPERATING ACTIVITIES

Excess of revenues over expenses - unrestricted	\$ 171,022	\$ 69,550
Net change in non-cash working capital balances:		
Accounts receivable	43,418	7,046
HST receivable	-	870
Inventories	24,626	(36,378)
Prepaid expenses	(962)	(1,182)
Accounts payable and accrued liabilities	(6,322)	(12,927)
Government remittances payable	(7,307)	17,984
Deferred revenue	15,045	(14,310)
	<u>\$ 239,520</u>	<u>\$ 30,653</u>

#### INVESTING ACTIVITIES

Increase in investments	<u>(69,550)</u>	<u>(39,186)</u>
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#### INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	\$ 169,970	\$ (8,533)
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#### CASH AND CASH EQUIVALENTS - Beginning

	<u>408,979</u>	<u>417,512</u>
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#### CASH AND CASH EQUIVALENTS - Ending

	<u>\$ 578,949</u>	<u>\$ 408,979</u>
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#### SUPPLEMENTARY CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

Unrestricted cash	\$ 456,068	\$ 395,077
Unrestricted PayPal balance	21,409	13,902
	<u>\$ 477,477</u>	<u>\$ 408,979</u>
Internally restricted cash (Note 3)	<u>101,472</u>	<u>-</u>
	<u>\$ 578,949</u>	<u>\$ 408,979</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF REVENUES

For the year ended December 31,	2018	2017
<b>Professional Development</b>		
Regional training	\$ 646,802	\$ 486,908
Annual training program	549,074	475,126
National Swimming Pool Foundation	27,321	-
Regional information sessions	<u>9,788</u>	<u>5,794</u>
	<u>\$ 1,232,985</u>	<u>\$ 967,828</u>
<b>Communication and Member Services</b>		
Membership fees		
Group	\$ 172,394	\$ 163,827
Individual and student	112,260	100,560
Corporate	<u>49,018</u>	<u>43,981</u>
	\$ 333,672	\$ 308,368
Job search fees	73,063	65,819
Advertising	<u>219</u>	<u>49,672</u>
	<u>\$ 406,954</u>	<u>\$ 423,859</u>
<b>Resource and Recognition</b>		
Manuals, logbooks and souvenir sales	<u>\$ 72,881</u>	<u>\$ 81,792</u>
<b>Corporate Affiliation</b>		
EXPO	<u>\$ 72,405</u>	<u>\$ 68,620</u>
<b>Interest</b>	<u>\$ 9,682</u>	<u>\$ 3,757</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF EXPENSES

For the year ended December 31,	2018	2017
<b>Administration and Finance</b>		
Wages and benefits	\$ 739,219	\$ 683,040
Office rent	57,771	62,331
Bank and credit card charges	45,288	39,739
Board meetings	39,111	25,372
Office supplies, photocopies and printing	32,479	37,796
Office equipment and software	29,613	18,644
Telephone	26,666	19,039
Insurance	17,183	14,805
Postage	13,705	4,314
Accounting and bookkeeping	12,970	10,700
Legal	500	1,600
	<u>\$ 1,014,505</u>	<u>\$ 917,380</u>
<b>Professional Development</b>		
Regional training	\$ 279,477	\$ 195,037
Annual training	169,751	170,100
Regional information sessions	10,731	12,787
	<u>\$ 459,959</u>	<u>\$ 377,924</u>
<b>Resource and Recognition</b>		
Log books	\$ 37,628	\$ 34,817
Refrigeration manuals	11,875	6,305
Partnership development	11,827	10,769
Awards	2,683	2,386
Souvenir purchases	2,097	-
Canadian Recreation Facilities Network	1,622	2,374
	<u>\$ 67,732</u>	<u>\$ 56,651</u>
<b>Corporate Affiliation</b>		
EXPO	\$ 53,216	\$ 45,087
Event sponsorships	-	3,801
	<u>\$ 53,216</u>	<u>\$ 48,888</u>
<b>Communications and Member Services</b>		
Marketing and communications	\$ 20,587	\$ 15,460
Advisory committee meetings	16,821	9,541
Printing and distribution	303	47,582
Professional designation program	(924)	5,263
	<u>\$ 36,787</u>	<u>\$ 77,846</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

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### NATURE OF OPERATIONS

The Ontario Recreation Facilities Association Inc. (the "Association" or "ORFA") 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, 2018

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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) Awards and Recognition Reserve

A portion of the net assets of the Association have been segregated and restricted in an Awards and Recognition reserve. The Awards and Recognition reserve may be used at the discretion of the Board of Directors to support training credits that may also be awarded when particular ORFA awards are handed out.

##### iii) Recreation Facilities Emergency Management Forum Reserve

A portion of the net assets of the Association have been segregated and restricted in a Recreation Facilities Emergency Management Forum reserve. The forum event is to be held in June 2020 and will be a significant project over and above any typical Association activity. Due to the potential risk associated with the event, the Board of Directors have established a contingency fund to draw from in the event that registration numbers are not realized.

#### 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, 2018

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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, 2018

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### 2. INVENTORIES

Inventories consist of the following:

	2018	2017
Printed materials	\$ 35,820	\$ 59,799
Promotional materials	<u>254</u>	<u>901</u>
	<u>\$ 36,074</u>	<u>\$ 60,700</u>

### 3. INTERNALLY RESTRICTED CASH AND 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. For the year, board approved transfers from unrestricted net assets amounted to \$171,022 (2017 – \$39,186) and were allocated to internally restricted net assets as follows:

	2018	2017
Transfer to the Operation reserve	\$ 127,396	\$ 39,186
Transfer to the Recreation Facilities Emergency Management Forum reserve	40,000	-
Transfer to the Awards and Recognition reserve	<u>3,626</u>	<u>-</u>
	<u>\$ 171,022</u>	<u>\$ 39,186</u>

Internally restricted cash and investments consist of the following:

	2018	2017
Restricted cash	\$ 101,472	\$ -
Guaranteed investment certificates, 0.85 - 1.40% (2017 - 0.85 - 1.40%), maturing between December 2019 and December 2023	<u>1,070,587</u>	<u>991,006</u>
	<u>\$ 1,172,059</u>	<u>\$ 991,006</u>

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

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### 4. DEFERRED REVENUE

Deferred revenue consists of the following:

	2018	2017
Membership fees	\$ 91,879	\$ 84,334
EXPO sponsorship	7,500	-
Alumni community activity funds	<u>2,968</u>	<u>2,968</u>
	<u>\$ 102,347</u>	<u>\$ 87,302</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 three operating leases that expire June 2020, June 2022 and April 2023. Future minimum annual payments for each of the next five years and thereafter are as follows:

	Premises	Equipment	Total
2019	\$ 22,900	\$ 17,728	\$ 40,628
2020	22,900	13,371	36,270
2021	23,091	9,013	32,104
2022	24,045	8,689	32,734
2023	24,236	2,788	27,024
Thereafter	<u>71,372</u>	<u>-</u>	<u>71,372</u>
	<u>\$ 188,543</u>	<u>\$ 51,589</u>	<u>\$ 240,132</u>

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

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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, 2018:

#### 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, 2018. 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 3% (2017 - 1%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2018, cash and cash equivalents of \$108,095 (2017 - \$58,893) 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 are included in the excess of revenues over expenses and total \$8,314 for 2018 (2017 - \$2,383). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2018 was 1.30 (2017 - 1.29).

**ONTARIO RECREATION FACILITIES ASSOCIATION INC.**

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