



2021 ANNUAL REPORT

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.

2021/22 BOARD OF DIRECTORS

- Cathy Seguin**
President/Chair of the Board
Canadore College
- Ed Greer, CRFP, CIT, CARPT, CAT, CBT**
Past President
City of Barrie
- Mark Reinert, CRFP, CIT, CPT**
President-Elect/Director
Town of Petawawa
- Jason Boyer, CRFP, CIT**
Director – Northern Region
Corporation of the Town of Cochrane
- Amy Gangl, CRFP, CAT**
Director – Western Region
Municipality of North Perth
- Karen Cooke, RRFS, CAP, CIT, CGT**
Director – Central Region
City of Kawartha Lakes
- Joseph Brown, RRFS, CIT, CPT, CBT**
Director – Eastern Region
City of Pembroke
- Kevin Gale, RRFS, CIT, CAT**
Director-at-Large
Town of Bradford West Gwillimbury
- Richard Poole**
Corporate Director
Cimco Refrigeration

ORFA TEAM

- John Milton**
Chief Administrative Officer
- Sharon Dias**
Executive Assistant
- Monica Gursersaud**
Coordinator, Administration and Logistics
- Terry Piche, CRFP, CIT**
Technical Director
- Remo Petrongolo**
Director, Business Development
- Gordana Mosher**
Social Media Coordinator
- Hubie Basilio**
Director, Technology and Design

President's Report 2021

Greetings and it is my pleasure as President and Chair of the Board of Directors of the Ontario Recreation Facilities Association (ORFA) to present to you the 2021 annual report. This President's Report will be reviewed as part of the December 8, 2021 annual general meeting.

It is my personal belief that Annual Meetings are an important opportunity to reflect on the past year, be thankful for our successes, and to learn from those experiences. It is also an opportunity to look to the future and consider what may lie ahead. So, this report will include a little bit of all these things.

In reflecting on the 2020 President's Report, it struck me that while we have experienced similar changes over this last year, we are still very much working on the protocols that are a response to COVID-19 and its various variants. The re-opening of our facilities to regular programming has only been made possible with increased screening responsibilities, mask wearing and now being fully vaccinated. These additional entry requirements continue to challenge our system, our staffing requirements, and our training needs, but a necessity to maintain safe environments for all.

Each day I consider those of you who are managing our business operations and all the staff who diligently work to ensure the safe management of our programs, facilities, and our services. You are the leaders who are allowing patrons a gradual re-entry into some version of our new normal. These transitions have not been easy. I tip my hat and thank you for representing our industry and for understanding the importance of our services to the health and wellbeing of our citizens.

Under the guidance of our Technical Director, Terry Piche, we have maintained a COVID Task Team that has met regularly to discuss issues and maintain a proactive approach to the challenges that we have faced over the past two years. The outcomes of these meetings have allowed ORFA to identify regional issues and generate solutions that allow our profession to lead and to keep pace with changes and protocols impacting our operations.

As a Board, the ORFA have continued to hold our regular virtual meetings to address the business of this organization in a positive and responsive manner. At this time, I'd like to thank our Board Members for their commitment to our organization and for their time that has been given to serving our membership. Our Administration and Finance Committee along with our CEO, John Milton have met on different occasions over this past year to address the financial challenges that COVID imposes on our operating finances while being responsible to the needs of the organization and the membership.

I would like to thank the membership for staying connected to this organization. Your attendance at webinars, podcasts,

information sessions, and training opportunities delivered in either an online self-study, online instructor led, or face-to-face delivery format is testament to your support for on-going professional development and affiliation with ORFA.

ORFA's publication Facility Forum, under the editorial leadership of Remo Petrongolo, has offered us numerous industry driven articles to feed our interests in various aspects with the four silos of our business (Aquatics, Buildings and Grounds, Refrigeration and Ice, and Staff and Management). I think it is important to recognize the staff support that goes into making all this happen. As well, I'd be remiss if I did not mention the support from Hubie Basilio and his technical support and expertise, and to Terry Piche for his commitment to making learning materials available in various formats. With administrative and logistics support of Sharon Dias and Monica Gurpersaud your ORFA support team is to be applauded!

I would like to reconfirm that our organizational strategic plan continues to drive our business direction and the allocation of resources. We continue to invest in and expand our presence and product and services for the recreation facilities profession. We also continue to build on industry related relationships with organizations such as TSSA, Intact Public Entities, and PSHSA just to name a few and to forge and strengthen alliances that position us in a leadership position within our industry.

I would like to also recognize our Corporate members for their support in sharing information regarding new or changing technology and business solutions. These members have authored articles and generated services to keep our membership apprised of timely industry changes and new initiatives to support our business operations.

In closing, I will draw attention to the fact that 2022 will create an opportunity for our organization to celebrate our past and present, and to continue to invest in our future. A 75th anniversary is no small milestone to reach.

At the conclusion of this Annual General Meeting I hope you will take the time to raise a glass and celebrate the successes of this past year. Please pat yourself on the back for remaining positive in your approach to our business and lastly, to commit to the challenges we may face in 2022. As I have mentioned before, change is constant and your continued membership within in ORFA is key to being ready and informed to address those changes.

We look forward to sharing this journey with you!


Cathy Seguin
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

It is once again my pleasure to provide the membership of the Ontario Recreation Facilities Association Inc. with this Annual Report that provides a glimpse into our operations over the last year.

2021 commenced with the same COVID-19 pressures and challenges reported in our 2020 annual report. However, as the year continued to unwind, there have been more distinguished sparks of light that gives us greater anticipation of optimism and normality for the future. The opportunity to be fully vaccinated, a building's entry screening requirements, the use of masks, the increased requirement of cleaning and sanitization, collectively have played a significant role in the gradual reopening of recreation facilities as an important part of our social, economic, and healthy well-being.

2021 has continued to allow for ORFA resources to be dedicated to new and exciting products and services that undoubtedly will form an even stronger foundation for our operation in years to come. Projects and deliverables that were not deemed a priority prior to COVID-19 have become deeply entrenched in our operations plan and are providing members with even greater access to services in a timely, self-directed fashion. The ability of ORFA staff to shift direction and respond to these new project priorities continues to be applauded and will not only have immediate positive impacts but leave a long-lasting legacy for the future of our operation.

The following highlights would also not have been possible without the continued support, dedication, and commitment of your elected Board of Directors 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, ORFA's administration have continued to remain focused and driven with what is important to our members and the recreation facilities profession, always ever cognizant of realizing our vision, "To be the leader in the recreation facilities profession."

2021 ASSOCIATION ACTIVITIES

OFFICE

The head office of the ORFA continues to be located at 1 Concorde Gate, Suite 102, Toronto, Ontario and is under a leasing agreement with Fengate CCC Holdings LP until 2026. The office continued to respond to COVID-19 restrictions and allowed staff to work remotely from home on a case-by-case basis following provincial re-opening guidelines.

ORFA STRATEGIC PLAN

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.

MEMBERSHIP REPORT

The ORFA has 7,453 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. Membership retention was for most categories observed in 2021 compared to past years of approximately 15% growth. It was predicted that a 20% drop in 2021 memberships would be observed due to COVID-19 financial challenges. This was not realized and instead a modest 1.5% increase was observed.

| Membership Category | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Group (Primary Contacts) | 247 | 244 | 233 | 241 | 247 | 246 | 248 |
| Group (Employees) | 4906 | 4820 | 4770 | 5284 | 5748 | 5868 | 5893 |
| Corporate (Primary Contacts) | 82 | 88 | 89 | 98 | 93 | 75 | 83 |
| Corporate (Employees) | 125 | 143 | 146 | 154 | 164 | 173 | 185 |
| Individual | 776 | 857 | 881 | 933 | 997 | 946 | 1015 |
| Life | 9 | 8 | 7 | 7 | 8 | 9 | 9 |
| Student | 20 | 19 | 21 | 25 | 25 | 26 | 20 |
| Total Members | 6165 | 6179 | 6147 | 6742 | 7282 | 7343 | 7453 |

COVID-19 RESPONSE

The ORFA directly responded to COVID-19 with a myriad of products and services that included the following:

MEMBER TOOLBOX Is a consolidation and direct links to a variety of resources that are specific to a subject matter and housed in one area of the ORFA website for member convenience and ease of access. Facility Touch Point Maintenance is continued from its introduction in 2020 and has become the landing page to a variety of resources dedicated to COVID-19 response. The Toolbox includes updates and member discussions, facility staff training and certification, improved facility operations and maintenance resources and facility revenue generation and recovery information.

WEBINAR Why Facility Management is Asset Management - The Real Time Application of RFAM Building on the momentum and member interest of regulated responsibilities associated with the development and maintenance of an operational asset management plan, the ORFA offered a webinar delivered update on how Recreation Facility Asset Management (RFAM) software is not only shaping Ontario's recreation infrastructure data collection trends, but also providing a path for others across North America and around the world. This webinar attracted 120 registrants.

FACILITY FOCUS PODCAST The ORFA continued to provide Facility Focus Podcasts in 2021 hosted by Terry Piche, ORFA's Technical Director and a further connection to an Ask the Zamboni Experts platform offered by the Zamboni Company.

- Episode 1 - Recreation Facility COVID-19 Reentering and Reopening Guiding Principles and Best Practices
- Episode 2 - Confusion Erupts Surrounding Recreation Facility Conflicting Reopening Directives
- Episode 3 - Recreation Facility COVID-19 HVAC & Air Quality
- Episode 4 - The Realities of Re-entry and Reopening Costs
- Episode 5 - RFAM - Recreation Facility Asset Management Software
- Episode 6 - Changing How We Use Recreation Changerooms During the Pandemic
- Episode 7 - An Open Discussion About Electric Ice Resurfacer's
- Ask The Zamboni Experts Podcast: Top 10 Considerations For Ice Rink Post COVID-19 Re-ignition – Episode #2
- Ask The Zamboni Experts Podcast: A Conversation About Safe Fuel Handling - Episode #22
- Ask The Zamboni Experts Podcast: Emergency Procedures, Fuel Powered Machines - Episode #23
- Ask The Zamboni Experts Podcast: CIT Training With ORFA – Episode #42
- Ask The Zamboni Experts Podcast: Electric Ice Resurfacer's – Episode # 068

PROFESSIONAL DEVELOPMENT LEARNING OPPORTUNITIES The ORFA strives to provide members with access to timely recreation facilities operations/management information, regardless of geography, work or personal schedules, and external pressures such as COVID-19. In response and in addition to limited classroom-based learning events delivered in 2021, the ORFA developed and delivered new or updated online learning opportunities. As part of these delivery outcomes, ORFA's training portal, ORFAONLINE.COM, was utilized to create, distribute, and manage the delivery of educational content.

Online Self-Study Courses

- Basic Arena Refrigeration
- Certified Ice Technician (CIT) Recertification Challenge Exam
- Certified Ice Technician (CIT) Recertification Course
- Ice Maintenance and Equipment Operations (IMEO)
- Ice Making and Painting Technologies (IMPT)
- Safe Arena Refrigeration Plant Owner/Operator (SARPO)
- Safe Ice Resurfacers Operator (SIRO)
- Recreation Facility Cleaning, Disinfection and Sanitization Principles
- Legal Awareness I - Supervising in a Recreation Environment

In addition, the following Instructor-led Courses Online were delivered in 2021:

- Advanced Recreation Facilities Business Management I
- Advanced Recreation Facilities Business Management II
- Events Planning and Management
- Leadership Skills for Recreation Professionals
- Certified Pool Operator

TRAINING

The ORFA delivered 32 different training events in 2021 with a total registration of 1,321. Eight of 32 the events were offered in an online self-study delivery method, available 24/7 and 365 days per year and were only counted once in the total number of events delivered in 2021. ORFA realized an increase of 159% for online instructor led and 99% for online self-study registrations in 2021 compared to 2020. Webinar events were strategically decreased in 2021 as member feedback indicated a reduced appetite for this delivery option due to COVID fatigue and numerous events being offered from all kinds of other organizations.

| Regional Training Courses | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------------|-------------|-------------|-------------|-------------|
| Number of Events | 76 | 110 | 136 | 80 | 32 |
| Instructor-led Course Classroom-based Participants | 993 | 1437 | 1469 | 291 | 172 |
| Instructor-led Course Online Participants | 0 | 0 | 0 | 71 | 184 |
| Online Self-study Course Participants | 0 | 184 | 109 | 408 | 813 |
| Webinar Participants (Not including Information Sessions) | 0 | 61 | 0 | 1579 | 120 |
| Total Participants | 993 | 1437 | 1469 | 2349 | 1321 |

AGM AND INFORMATION SESSIONS

An annual general meeting will once again be conducted in a virtual online delivery format on Wednesday, December 8, 2021. ORFA's Board of Directors are continuing to be cautious not to support large mass gathering events while the risk of COVID-19 is still prevalent across our province. 195 members participated in the 2020 virtual annual general meeting and plans are currently being made for a similar repeat event in 2021. The event will allow for all regular business activities to be transacted in the AGM. In addition, three webinar information sessions and a pre-recorded podcast will be made available for participants at this year's event. All Corporate members will be highlighted with a further opportunity for five premium event sponsors incorporated into the online delivery.

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 continues with Naylor Association Solutions until 2023. A special thank you is extended to the Public Services Health and Safety Association, I.B. Storey, George Barnes Cemetery Training, Jamie Knight, and Lucas Mapplebeck of Fillion, Wakely, Thorup, Angeletti LLP and Intact Public Entities (formerly the Frank Cowan Company) for the continuation of regular feature editorial contributions in 2021 and to all the advertisers who continue to support our 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 leading-edge information for the benefit of the recreation facility professional. New for 2021 included a dedicated Technical Corner that allows ORFA's Technical Director an opportunity to highlight, respond to, and editorialize a variety of topics raised as part of regular association activities.

RFAM

Since 2015, the Recreation Facility Asset Management (RFAM) tool that was developed in partnership between the ORFA and Marmak has continued to evolve to meet the needs of not only members but other strategic allies in the recreation sector. RFAM has continued to gain position as an asset management solution of choice by recreation associations across Canada to help their members manage facilities and open spaces. RFAM is a user-friendly web-based software application, designed specifically for facilities and parks staff. This system helps staff capture inventory, request maintenance, create work orders, run an electronic warehouse, and track condition and efficiency of assets. Public and private owners, regardless of their size, need to inspect their facilities and open spaces throughout the year to ensure these assets pose no safety risks to their community. Continuous wear and tear in combination with normal depreciation makes it essential that each organization be able to prove regular inspection and maintenance procedures to ensure protection from legal claims. RFAM replaces the tedious task of continually updating spreadsheets or logbooks and eliminates the guesswork, thereby empowering staff to work more efficiently while still maintaining detailed records. In 2021 an additional Asset Management Central web portal was created and released to ORFA members. ORFA Corporate members were afforded the ability to cross promote their products and services as part of this new portal.

E-NEWS

E-News continues to be the primary communication tool for the Association and was distributed to 6,055 members in 2021.

| E-News | 2013 | 2014 | 2015 | 2016 | 2018 | 2019 | 2020 | 2021 |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|
| Distribution | 4,600 | 5,031 | 4,698 | 4,612 | 5,419 | 5,845 | 6,070 | 6,055 |

With over a 160% 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 gradually increase presence in various social media platforms. Twitter, Facebook, and Instagram are the social network applications used to promote the Association and the various activities conducted throughout the year. Currently there are 540 Followers on our Twitter account @ORFALnc – up by 6.7% in the last year. 260 Followers on Instagram ORFA Inc. – up by 28% in the last year.

JOB SEARCH PROGRAM

As of December 6, 2021, the ORFA received a total of 234 job postings in 2021 compared to 115 jobs in 2020. An 103% increase in postings compared to 2020. Refreshing to see the signs of re-opening of our sector and hiring practices experienced from the challenges of COVID-19.

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------|------|------|------|------|------|------|------|------|------|
| Job Postings | 110 | 112 | 130 | 126 | 142 | 150 | 175 | 115 | 234 |

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 966 active ORFA professional designations; an increase of 8.7% from the previous year.

| Designation (Active) | 2020 | 2021 | Designation (Active) | 2020 | 2021 |
|----------------------|------|------|----------------------|------|------|
| CRFP | 26 | 57 | CIT | 531 | 542 |
| RRFA | 20 | 27 | CPT/CGT | 44 | 54 |
| RRFM | 9 | 9 | CAT | 52 | 65 |
| RRFS | 58 | 61 | CAP | 21 | 25 |
| RRFO | 9 | 10 | CBT | 58 | 62 |
| RGP | 15 | 15 | CARPT/RPOT | 48 | 39 |

ONTARIO TURFGRASS SYMPOSIUM

The ORFA continues to be a proud partner in the planning and delivery of the Ontario Turfgrass Symposium. The event was delivered as an online virtual symposium in 2021 due to COVID-19 restrictions. 230 registrations participated from February 16, 2021, until March 26th in pre-recorded sessions that had 2,031 views. The 2022 event will also be delivered in a virtual format due to continued impacts of COVID.

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.

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---------------|------|------|------|------|------|------|------|------|------|
| Registrations | 392 | 404 | 386 | 328 | 351 | 365 | 389 | 405 | 230 |

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 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. Unfortunately, the effects of COVID-19 led to the cancellation of the annual North American Rink Conference (NARCE) in 2020 and 2021 scheduled for Buffalo, New York.

POOL AND HOT TUB ALLIANCE

In 2017, the ORFA established a partnership agreement with the National Swimming Pool Foundation® (NSPF) who have since become the Pool and Hot Tub Alliance. The partnership was created to promote educational programs for swimming pool professionals of both organizations and includes designating the ORFA as the exclusive distributor of PHTA handbooks and exams in Canada.

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 2021. The ORFA continues to have voting member status on behalf of the municipal recreation sector and receives 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 because 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.

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. In 2021 both the Operating Engineers and Boiler and Pressure Vessels Advisory Councils conducted joint meetings virtually due to gathering restrictions of COVID-19.

AWARDS & RECOGNITION

The 2021 award recipients are:

| Award Recipient | Award Name |
|-----------------|-----------------------------|
| Graham Nesbitt | Life Membership Award |
| Kim Kugler | Award of Merit |
| Kyle Venema | Doug Moore Ambassador Award |

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

A new COVID-19 Task Team was created in 2021 to bring together representatives from a variety of regional groups across the province, as well as other key allied organization members. The valuable contributions of all of the following individuals are recognized and applauded.

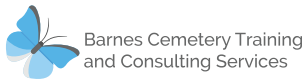
COVID-19 Task Team Members: Paul Anthony, RRFA, Town of Tecumseh, Jason Boyer, CRFP, CIT, Corp. of the Town of Cochrane, Frank Cain, University of Guelph, Tracy Eso, Intact Public Entities, Justin Fidler, Municipality of Middlesex Centre, Kevin Gale, RRFS, CIT, CAT, Town of Bradford West Gwillimbury, Colin Lynch, Town of Ajax, April McNamara, Town of Parry Sound, Amanda Nadeau, CAP, RRFS, City of Timmins, Jeff Pajot, Public Services Health & Safety Assoc. , Terry Piche, CRFP, CIT, ORFA Technical Director (Task Team Chair) , Leah Prentice, City of Thunder Bay, Brad Putnam, City of Peterborough, Mark Reinert, CRFP, CIT, CPT, Town of Petawawa, Danny Roth, RRFA, CIT, Town of Wellesley, Cathy Seguin, ORFA President, Canadore College, Zack Tarantino, Marmak, Vicky VanRavenswaay, and CRFP, Town of Pelham

BOARD APPOINTED COMMITTEES

Administration & Finance Committee: Ed Greer, CRFP, CIT, CARPT, CAT, Mark Reinert, CRFP, CIT, CPT, and Cathy Seguin (Chair)

Awards & Recognition Committee: Karen Cooke, RRFS, CAP, CIT (Chair) , Kevin Gale, RRFS, CIT, CAT, and Amy Gangl, CRFP, CAP

ASSOCIATION PARTNERSHIPS





Online Self-Study Courses

ORFA's online self-study courses are available 24 hours a day, 7 days a week allowing you to learn at your own pace and in your own environment. These courses provide you with easy access to course information, resource materials, videos, practice quizzes, assignments, grade postings, certificates, and transcripts. All self-study courses and their respective exams must be completed within 30 days upon course enrollment. New online courses are in development and will be announced in the coming months. Courses currently available include:

- Basic Arena Refrigeration
- Ice Maintenance and Equipment Operations
- Ice Making and Painting Technologies
- Safe Ice Resurfacer Operator (SIRO)
- Safe Arena Refrigeration Plant Owner/Operator (SARPO)
- Recreation Facility Cleaning, Disinfection and Sanitization Principles
- Certified Ice Technician (CIT) Recertification Challenge Exam
- Legal Awareness I - Supervising in a Recreation Environment
- Legal Awareness II - Managing in a Recreation Environment
- Certified Ice Technician (CIT) Recertification Course



Instructor-led Courses Online

- Advanced Recreation Facilities Business Management I
- Advanced Recreation Facilities Business Management II
- Events Planning and Management
- Leadership Skills for Recreation Professionals



Instructor-led Courses Classroom-based

- Certified Pool/Spa Operator® (CPO®)
- Aquatic Facility Operations
- Building Management and Operations
- Grounds Management and Operations
- Basic Arena Refrigeration
- Cemetery™ Operations and Management

Please visit www.orfa.com/events2022 for course descriptions and registration information.

**ONTARIO RECREATION FACILITIES ASSOCIATION INC.
ANNUAL GENERAL MEETING MINUTES
DECEMBER 2, 2020**

1. Call to Order and Welcome

John Milton, ORFA's Chief Administrative Officer welcomed everyone at 9:30 a.m. on Wednesday, December 2, 2020, to an online virtual annual general meeting and information session event following video promotional inserts from our event sponsors, Marmak, Trane, Duuo, CIMCO Refrigeration and Zamboni. With the cancellation of a face-to-face annual meeting due to COVID-19 gathering restrictions, a virtual delivery was noted as both a first for the Association and a responsive Board of Directors leadership decision due to the pandemic.

The CAO, provided some opening remarks and reviewed the following rules of order prior to the start of the annual meeting:

- Members in each of ORFA's five membership categories are eligible for voting privileges. In the case of Group or Corporate members, it is only the Primary identified contact who holds this voting right.
- When members registered for today's AGM, voting eligibility was associated with an online profile and will be used behind the scenes to verify any votes cast for agenda items.
- In addition, voting members who are not present today may have elected to dedicate their vote via a PROXY process.
- Some members in attendance may also be eligible for more than one vote as they hold both Individual Membership and may be the Primary Group contact.
- All motions require a "Mover" and "Seconder" and will be administered through the meeting Chair.
- All motions will be decided upon by using the CHAT feature and a simple majority will be required for a vote to be passed. In the case of a tie, the Chair is not entitled to a second vote, and the motion is to be considered defeated.
- All votes will be verified by ORFA administrative staff in the host meeting organizer screen and conveyed to the Chair.

The CAO commented that 2020 has been a year like no other in our recent past. The extreme effects of COVID-19 and the emergency declaration made by the Province of Ontario has turned what was the start to yet another very promising and productive Association year, into a challenging year with numerous event cancellations, including the 65th Annual Professional Development Program and EXPO, the Recreation Facilities Emergency Management Forum, and numerous face-to-face classroom deliveries of regional training across the province and beyond.

The CAO also reported that at the same time, 2020 has also resulted in exciting new products and services that will form an even stronger foundation for years to come. Projects and deliverables that were not deemed a priority prior to COVID-19 have become deeply entrenched in our operations plan and will provide members with even greater access to services in the coming years. The ability of ORFA staff to quickly shift to meet these needs is applauded and the outcomes will have not only an immediate positive impact but leave a long-lasting legacy for the future of our operation.

The CAO concluded by stating that the highlights of the 2020 annual report would not have been possible without the support, dedication, and commitment of your elected Board of Directors 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 battled through a challenging year that has forced all of us personally and professionally to evaluate priorities, think outside the box, but always cognizant of realizing our vision, "To be the leader in the recreation facilities profession."

The CAO introduced Ed Greer as ORFA's current President and Chair for the 2020 Annual General Meeting.

2. Approval of the Annual General Meeting Minutes of Wednesday, December 2, 2019

As the first order of business, President Ed Greer directed all members to the 2019 AGM minutes that were previously circulated as part of the 2020 annual report and posted on the Association's web site for public access.

MOTION: 2020/01/CARRIED

To approve the 2019 annual general meeting minutes.

Moved by: Cathy Seguin, Canadore College, North Bay

Seconded by: Kevin Gale, Town of Bradford West Gwillimbury

3. President's Report

ORFA President, Ed Greer opened his report by echoing remarks made by the CAO that today's virtual AGM is a first for the organization. Acting as a responsible corporate steward he was extremely pleased to provide the following comments as part of his President's Report to the membership.

Ed remarked that when we came together this same time last year for ORFA's annual general meeting, we openly shook hands with our friends and colleagues without rushing to sanitize those same hands, we sat next to new people without wearing a mask, and we talked with less than 2M distance about our industry and what's been going on over the past year. Physical distancing wasn't a phrase we used when talking about people coming into our facilities. Neither was limiting the number of people coming onto our ice surfaces or into our pools.

Ed further commented that when March 2020 hit and the Emergency Declaration was announced by the Province of Ontario, we experienced unprecedented closures and cancellations not only in our province, but across the country and the world. No one knew at the time how long the closures would last, so the ORFA had to make hard decisions to cancel events as well. During this time, ORFA staff and the Board of Directors didn't lose sight of our vision, our mission, or our core business. We collectively worked harder behind the scenes with resource development and access to information specific to COVID-19 for the betterment of the membership. We invested resources on a new learning management system that would allow us to move forward with new online courses and create a dedicated training portal for ORFA members.

He noted that since April, the ORFA has released five webinars to the membership. Attendance has ranged from 300 plus to over 500 plus members joining in. There are also 5 podcasts available to listen to on key topics during the pandemic. The summer edition of the Facility Forum magazine has informative articles on COVID-19 and some of our online courses have been updated and added to the new learning management system. With this new system you have 24/7/365 access to learning materials, receive your marks in real time, along with the ability to review all the material again at a future date. This LMS is easy to use and is a welcome addition to the benefits of taking training with ORFA.

President Greer further recognized the hard work and dedication of Association professional staff in the creation of online courses including (SIRO) Safe Ice Resurfacer Operator, (SARPO) Safe Arena Refrigeration Plant Owner/Operator, Recreation Facility Cleaning, Disinfection and Sanitizing Principals and (BAR) Basic Arena Refrigeration. And to add to this list, there are now five instructor led courses online - Leadership Skills for Recreation Professionals, Advanced Recreation Business Management I & II, Events Planning and Management along with the CIT Recertification Course.

The 2019/20 Board of Directors were thanked for their support and strong sense of teamwork during the pandemic and this term of office. A special acknowledgment was also extended to all those who elected to run for office during the election and to Stephen Mearns and Ross Rankin as they depart from their roles as Board members. Finally, best wishes and appreciation was offered to Cathy Seguin as our incoming President and to the City of Barrie for supporting Ed during his term of office with ORFA.

3. Administration and Finance Committee Report

ORFA Past President, Ross Rankin was introduced as ORFA's Chair of the Administration and Finance Committee. He reported that the audited 2019 financial statement has been made available within the 2020 ORFA annual report. Ross provided a brief overview of outcomes and identified an excess of revenues over expenses in the amount of \$189,750. He further reported that the Board of Directors elected to move the surplus to internally restricted access as the organization faces the effects of COVID-19 on our operations. Ross commented that the previously approved break-even 2020 operating budget has been revised to address financial impacts of COVID with an anticipated \$226,000 deficit. Ross further commented that he was pleased to report that this deficit will not be realized as all signs are pointing to a balanced budget in 2020 with Federal wage subsidies providing timely relief.

MOTION: 2020/02/CARRIED

To approve the 2019 audited financial statement as presented.

Moved by: Karen Cooke, City of Kawartha Lakes

Seconded by: Stephen Mearns, City of St. Catharines

As required in the ORFA By-Law, the Chair of the Administration and Finance Committee reminded members that we are required to confirm the auditors for 2020. Ross Rankin recommended that we continue to use the firm of Norton McMullen & Co. With no objections a motion was entertained.

MOTION: 2020/03/CARRIED

To approve the firm of Norton McMullen & Co. Chartered Professional Accounts as auditors for 2020.

Moved by: Joe Brown, City of Pembroke

Seconded by: David Clark

4. Nominations and Elections Committee Report

Past President, Ross Rankin reported that applications were received for all Board positions for the 2021-2022 term of office. With three nominations for two available directors at large positions. Following an election scrutineered by Rob Tunney, St. Michael's College School and prior Past President, the 2021/22 Board of Directors were announced as follows:

President – Cathy Seguin, Canadore College, North Bay

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

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

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

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

Director, North Region – Jason Boyer, RRFS, CIT, Municipality of Cochrane

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

Director At Large – Kevin Gale, RRFS, CIT, CAT, Town of Bradford West Gwillimbury

Corporate Director – Richard Poole, CIMCO Refrigeration

MOTION: 2020/04/CARRIED

To approve the ORFA 2021/22 Board of Directors and elections report.

Moved by: Joe Brown, City of Pembroke

Seconded by: Karen Cooke, City of Kawartha Lakes

The ORFA oath of office was read by Past President, Ross Rankin and acknowledged on behalf of all incoming Board members.

5. Awards and Recognition Committee Report

The following awards were presented as part of the 2020 annual general meeting. Karen Cooke was introduced as Chair of the Awards and Recognition Committee.

Doug More Ambassador Award – Deborah Wilcock, Jet Ice Ltd.
Ronald G. Burnside Memorial Award – John Tarantino, Marmak
Tony Brenner Mentor Award – Robert Lilbourne, Town of Strathroy/Caradoc
Doug Poulin Certificate of Achievement – Christopher Helka, City of London
Doug Moore Scholarship Trust – Hubert Evoy, Town of Perth
Life Membership – Fred Horvath, CRFP, Municipality of Clarington (*retired*)

Pre-recorded video highlights were played with acceptance appreciation extended by each of the recipients.

6. Incoming Presidents Report

Cathy Seguin was introduced as ORFA's incoming 2021/22 President and Chair of the Board of Directors. Cathy was also recognized as the first female Association President and in her words, "proof that the door is open with all the opportunities for anyone to contribute" to the success of the ORFA.

Cathy commented that she was excited to be sworn in as President and was very much looking forward to working with the new Board and staff in continuing to meet ORFA's vision and mission. She also extended personal thanks to outgoing Past-President, Ross Rankin, and President, Ed Greer for their dedication, leadership, and service to the Association.

Cathy further commented that she is proud of how the ORFA has remained responsive to our profession during the COVID-19 pandemic. Noting that change is constant and our support for health and safety, customer use, and sound maintenance practices will be imperative for a successful future operation. The need to stay connected and guided by the products and services provided by ORFA will help reduce those challenges and pressure points. Cathy concluded her comments by recognizing that COVID-19 will not be the end of challenges facing our sector, and therefore imperative that ORFA continues to be responsive to those challenges with appropriate training options.

7. Other Business

President, Ed Greer opened the meeting for other business. No new business was raised using the virtual meeting chat feature.

8. Adjournment

MOTION: 2020/05/CARRIED

To approve the adjournment of the 2020 virtual annual general meeting at 10:20 a.m.

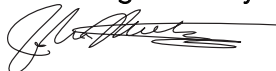
Moved by: Rob Tunney, St. Michael's College School

Seconded by: Kevin Gale, Town of Bradford West Gwillimbury

9. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 8, 2021.

Recording Secretary:



John Milton, Chief Administrative Officer

**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2020**

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- Page 1-2. Independent Auditor's Report**
- 3. Statement of Financial Position**
 - 4. Statement of Changes in Net Assets**
 - 5. Statement of Revenues and Expenses**
 - 6. Statement of Cash Flows**
 - 7. Schedule of Revenues**
 - 8. Schedule of Expenses**
- 9-15. Notes to Financial Statements**

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, 2020 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, 2020 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.

- 1 -

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

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
MARC F. CERNELE, CPA, CA


NORTON McMULLEN LLP

ONE VALLEYWOOD DRIVE SUITE 200 MARKHAM ONTARIO L3R 5L9 T 905-479-7001 F 905-479-0...

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
Chartered Professional Accountants, Licensed Public Accountants

MARKHAM, Canada
September 29, 2021

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

As at December 31,

2020**2019**

ASSETS**Current**

| | | |
|---------------------------|-------------------|-------------------|
| Cash and cash equivalents | \$ 581,893 | \$ 463,234 |
| Accounts receivable | 50,649 | 62,026 |
| Inventories (Note 2) | 74,782 | 41,016 |
| Prepaid expenses | 10,730 | 10,729 |
| | <u>\$ 718,054</u> | <u>\$ 577,005</u> |

Internally Restricted Cash and Investments (Note 3)

| | |
|---------------------|---------------------|
| <u>1,347,112</u> | <u>1,374,383</u> |
| <u>\$ 2,065,166</u> | <u>\$ 1,951,388</u> |

LIABILITIES**Current**

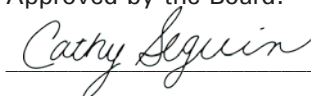
| | | |
|--|-------------------|-------------------|
| Accounts payable and accrued liabilities | \$ 31,468 | \$ 51,585 |
| Government remittances payable | 55,060 | 38,499 |
| Deferred revenue (Note 4) | 212,496 | 112,743 |
| | <u>\$ 299,024</u> | <u>\$ 202,827</u> |

NET ASSETS

| | | |
|--------------------------------|---------------------|---------------------|
| Internally restricted (Note 3) | \$ 1,347,112 | \$ 1,374,383 |
| Unrestricted | 419,030 | 374,178 |
| | <u>\$ 1,766,142</u> | <u>\$ 1,748,561</u> |
| | <u>\$ 2,065,166</u> | <u>\$ 1,951,388</u> |

Commitments (Note 5)

Approved by the Board:

 Director

 Director

See accompanying notes

- 3 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.**STATEMENT OF CHANGES IN NET ASSETS**For the year ended December 31, 2020

| | BALANCE - Beginning | EXCESS OF REVENUES OVER EXPENSES | TRANSFERS (Note 3) | BALANCE - Ending |
|---|------------------------|---|-----------------------|---------------------|
| Current Year | | | | |
| INTERNALLY RESTRICTED | | | | |
| Operation reserve | \$ 1,324,383 | \$ 12,729 | \$ - | \$ 1,337,112 |
| Recreation Facilities Emergency Management Forum reserve | 40,000 | - | (40,000) | - |
| Awards and Recognition reserve | 10,000 | - | - | 10,000 |
| | <u>\$ 1,374,383</u> | <u>\$ 12,729</u> | <u>\$ (40,000)</u> | <u>\$ 1,347,112</u> |
| UNRESTRICTED | <u>374,178</u> | <u>4,852</u> | <u>40,000</u> | <u>419,030</u> |
| | <u>\$ 1,748,561</u> | <u>\$ 17,581</u> | <u>\$ -</u> | <u>\$ 1,766,142</u> |
| Prior Year | | | | |
| INTERNALLY RESTRICTED | | | | |
| Operation reserve | \$ 1,122,059 | \$ 12,574 | \$ 189,750 | \$ 1,324,383 |
| Recreation Facilities Emergency Management Forum reserve | 40,000 | - | - | 40,000 |
| Awards and Recognition reserve | 10,000 | - | - | 10,000 |
| | <u>\$ 1,172,059</u> | <u>\$ 12,574</u> | <u>\$ 189,750</u> | <u>\$ 1,374,383</u> |
| UNRESTRICTED | <u>374,178</u> | <u>189,750</u> | <u>(189,750)</u> | <u>374,178</u> |
| | <u>\$ 1,546,237</u> | <u>\$ 202,324</u> | <u>\$ -</u> | <u>\$ 1,748,561</u> |

See accompanying notes

- 4 -

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

For the year ended December 31,

2020**2019**

UNRESTRICTED**REVENUES** (Page 7)

| | | |
|-----------------------------------|-------------------|---------------------|
| Professional development | \$ 527,659 | \$ 1,318,562 |
| Communication and member services | 397,518 | 439,305 |
| Resource and recognition | 57,645 | 76,969 |
| Interest | 5,787 | 13,879 |
| Corporate affiliation | - | 65,959 |
| | <u>\$ 988,609</u> | <u>\$ 1,914,674</u> |

EXPENSES (Page 8)

| | | |
|-----------------------------------|---------------------|---------------------|
| Administration and finance | \$ 926,675 | \$ 1,080,209 |
| Professional development | 220,185 | 485,014 |
| Resource and recognition | 41,821 | 82,518 |
| Communication and member services | 5,839 | 17,426 |
| Corporate affiliation | - | 53,318 |
| | <u>\$ 1,194,520</u> | <u>\$ 1,718,485</u> |

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

| | | |
|---------------------------------|--------------|----------------|
| | \$ (205,911) | \$ 196,189 |
| Government assistance (Note 7) | 208,218 | - |
| Gain (loss) on foreign exchange | <u>2,545</u> | <u>(6,439)</u> |

EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED

| | | |
|--|-----------------|-------------------|
| | <u>\$ 4,852</u> | <u>\$ 189,750</u> |
|--|-----------------|-------------------|

INTERNALLY RESTRICTED - OPERATION RESERVE**REVENUES**

| | | |
|----------|-----------|-----------|
| Interest | \$ 12,729 | \$ 12,574 |
|----------|-----------|-----------|

EXPENSES

| | | |
|--|----------|----------|
| | <u>-</u> | <u>-</u> |
|--|----------|----------|

EXCESS OF REVENUES OVER EXPENSES

| | | |
|---|------------------|------------------|
| - INTERNALLY RESTRICTED - OPERATION RESERVE | <u>\$ 12,729</u> | <u>\$ 12,574</u> |
|---|------------------|------------------|

See accompanying notes

- 5 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.**STATEMENT OF CASH FLOWS**

For the year ended December 31,

2020**2019**

CASH AND CASH EQUIVALENTS WERE PROVIDED BY (USED IN):**OPERATING ACTIVITIES**

| | | |
|--|--------------------------|--------------------------|
| Excess of revenues over expenses - unrestricted | \$ 4,852 | \$ 189,750 |
| Net change in non-cash working capital balances: | | |
| Accounts receivable | 11,377 | (54,513) |
| Inventories | (33,766) | (4,942) |
| Prepaid expenses | - | 5,632 |
| Accounts payable and accrued liabilities | (20,117) | 13,071 |
| Government remittances payable | 16,561 | 16,113 |
| Deferred revenue | 99,753 | 10,396 |
| | <u>78,660</u> | <u>175,507</u> |
| INCREASE IN CASH AND CASH EQUIVALENTS | \$ 78,660 | \$ 175,507 |
| CASH AND CASH EQUIVALENTS - Beginning | <u>754,456</u> | <u>578,949</u> |
| CASH AND CASH EQUIVALENTS - Ending | <u><u>\$ 833,116</u></u> | <u><u>\$ 754,456</u></u> |

SUPPLEMENTARY CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

| | | |
|-------------------------------------|-------------------|-------------------|
| Unrestricted cash | \$ 570,208 | \$ 419,954 |
| Unrestricted PayPal balance | 11,685 | 43,280 |
| | <u>\$ 581,893</u> | <u>\$ 463,234</u> |
| Internally restricted cash (Note 3) | 251,223 | 291,222 |
| | <u>\$ 833,116</u> | <u>\$ 754,456</u> |

See accompanying notes

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.**SCHEDULE OF REVENUES**

For the year ended December 31,

2020**2019**

Professional Development

| | | |
|---|-------------------|---------------------|
| Training – Regional and Online Pool and Hot Tub Alliance (formerly the National Swimming Pool Foundation) | \$ 498,026 | \$ 753,752 |
| Regional information sessions | 20,658 | 21,339 |
| Annual training program | 8,975 | 3,732 |
| | - | 539,739 |
| | <u>\$ 527,659</u> | <u>\$ 1,318,562</u> |

Communication and Member Services

| | | |
|------------------------|-------------------|-------------------|
| Membership fees | | |
| Group | \$ 178,806 | \$ 179,773 |
| Individual and student | 127,215 | 118,266 |
| Corporate | 34,563 | 45,756 |
| | <u>\$ 340,584</u> | <u>\$ 343,795</u> |
| Job search fees | 55,250 | 95,224 |
| Advertising | 1,684 | 286 |
| | <u>\$ 397,518</u> | <u>\$ 439,305</u> |

Resource and Recognition

| | | |
|--------------------------------------|-----------|-----------|
| Manuals, logbooks and souvenir sales | \$ 57,645 | \$ 76,969 |
|--------------------------------------|-----------|-----------|

Interest

| | | |
|--|-----------------|------------------|
| | <u>\$ 5,787</u> | <u>\$ 13,879</u> |
|--|-----------------|------------------|

Corporate Affiliation

| | | |
|------|------|-----------|
| EXPO | \$ - | \$ 65,959 |
|------|------|-----------|

See accompanying notes

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.

SCHEDULE OF EXPENSES

For the year ended December 31,

2020

2019

Administration and Finance

| | | |
|---|-------------------|---------------------|
| Wages and benefits | \$ 710,308 | \$ 769,342 |
| Office rent | 77,376 | 82,527 |
| Bank and credit card charges | 36,732 | 50,359 |
| Office supplies, photocopies and printing | 27,659 | 48,833 |
| Telephone | 23,523 | 24,171 |
| Accounting and bookkeeping | 18,200 | 12,929 |
| Insurance | 17,405 | 16,453 |
| Office equipment and software | 6,600 | 18,919 |
| Postage | 4,925 | 18,150 |
| Board meetings | 3,944 | 38,528 |
| | <u>\$ 926,672</u> | <u>\$ 1,080,211</u> |

Professional Development

| | | |
|--|-------------------|-------------------|
| Training – Regional and Online | \$ 171,468 | \$ 296,338 |
| Annual training | 29,262 | 161,894 |
| Recreation Facilities Emergency Management Forum | 17,810 | 17,405 |
| Regional information sessions | 1,645 | 9,377 |
| | <u>\$ 220,185</u> | <u>\$ 485,014</u> |

Resource and Recognition

| | | |
|--|------------------|------------------|
| Log books | \$ 35,113 | \$ 48,977 |
| Awards | 3,332 | 8,565 |
| Refrigeration manuals | 1,844 | 12,860 |
| Facility library | 1,291 | 421 |
| Partnership development | 241 | 8,079 |
| Canadian Recreation Facilities Network | - | 3,391 |
| Souvenir purchases | - | 225 |
| | <u>\$ 41,821</u> | <u>\$ 82,518</u> |

Communications and Member Services

| | | |
|----------------------------------|-----------------|------------------|
| Marketing and communications | \$ 12,798 | \$ 14,811 |
| Printing and distribution | 454 | - |
| Advisory committee meetings | - | 2,842 |
| Professional designation program | (7,413) | (227) |
| | <u>\$ 5,839</u> | <u>\$ 17,426</u> |

Corporate Affiliation

| | | |
|------|------|-----------|
| EXPO | \$ - | \$ 53,318 |
|------|------|-----------|

See accompanying notes

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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

In 2018, the Association's Board of Directors set aside a contingency reserve of \$40,000 to be used toward a proposed Recreation Facilities Emergency Management Forum event that was expected to take place in 2020. During the year, it was decided that the Association would no longer move forward with holding this event. The balance in this contingency reserve was reallocated into unrestricted net assets.

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, 2020

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 revenues 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.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

2. INVENTORIES

Inventories consist of the following:

| | 2020 | 2019 |
|-----------------------|------------------|------------------|
| Printed materials | \$ 74,528 | \$ 40,762 |
| Promotional materials | <u>254</u> | <u>254</u> |
| | <u>\$ 74,782</u> | <u>\$ 41,016</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. Transfers to (from) internally restricted net assets for the year are as follows:

| | 2020 | 2019 |
|---|--------------------|-------------------|
| Transfer to the Operation reserve | \$ - | \$ 189,750 |
| Transfer from the Recreation Facilities Emergency Management Forum reserve to unrestricted net assets | <u>(40,000)</u> | <u>-</u> |
| | <u>\$ (40,000)</u> | <u>\$ 189,750</u> |

Internally restricted cash and investments consist of the following:

| | 2020 | 2019 |
|--|---------------------|---------------------|
| Restricted cash | \$ 251,223 | \$ 291,222 |
| Guaranteed investment certificates, 0.50 - 1.40% (2019 - 0.75 - 1.40%), maturing between December 2021 and December 2025 | <u>1,095,889</u> | <u>1,083,161</u> |
| | <u>\$ 1,347,112</u> | <u>\$ 1,374,383</u> |

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

4. DEFERRED REVENUE

Deferred revenue consists of the following:

| | 2020 | 2019 |
|---------------------------------|-------------------|-------------------|
| Membership fees | \$ 203,723 | \$ 102,275 |
| EXPO sponsorship | 5,805 | 7,500 |
| Alumni community activity funds | <u>2,968</u> | <u>2,968</u> |
| | <u>\$ 212,496</u> | <u>\$ 112,743</u> |

5. 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 2022, December 2022, and April 2023. Future minimum annual payments for each of the next five years and thereafter are as follows:

| | Premises | Equipment | Total |
|------------|-------------------|------------------|-------------------|
| 2021 | \$ 23,091 | \$ 13,228 | \$ 36,319 |
| 2022 | 24,045 | 12,904 | 36,949 |
| 2023 | 24,236 | 2,788 | 27,024 |
| 2024 | 25,190 | - | 25,190 |
| 2025 | 25,190 | - | 25,190 |
| Thereafter | <u>20,992</u> | <u>-</u> | <u>20,992</u> |
| | <u>\$ 142,744</u> | <u>\$ 28,920</u> | <u>\$ 171,664</u> |

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

6. 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, 2020:

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, 2020. 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 3.6% (2019 - 2.5%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2020, cash and cash equivalents of \$59,151 (2019 - \$86,372) 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 (losses) are included in the excess of revenues over expenses and total \$2,545 for 2020 (2019 - \$(6,439)). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2020 was 1.34 (2019 - 1.30).

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

7. IMPACT OF COVID-19 AND GOVERNMENT ASSISTANCE

On March 11, 2020, the World Health Organization declared the outbreak of COVID-19 a pandemic. In many countries, including Canada, many businesses are being forced to cease or limit operations for extended or indefinite periods. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services, have triggered significant disruptions to businesses worldwide. The Association has been active in monitoring and assessing the impact of the pandemic on operations and has taken necessary steps to reduce expenditures where appropriate and take advantage of available government assistance as described below. It is not possible to reliably estimate the duration and severity of these consequences as well as their potential impact on the financial position and results of operations for the Association in future periods.

During the year, the Association applied for and received \$208,218 in government assistance under the federal government's Canada Emergency Wage Subsidy, Canadian Emergency Rent Subsidy, and Temporary Wage Subsidy COVID relief programs.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

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