



2022 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, CBT
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Joseph Brown, CRFP, 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
Director, Training, Research
and Development

Remo Petrongolo
Director, Business Development

Gordana Mosher
Social Media Coordinator

Hubie Basilio
Director, Technology and Design

President's Report 2022

Greetings. It is my pleasure as your President and Chair of the Board of Directors of the Ontario Recreation Facilities Association (ORFA) to present you with the 2022 Annual Report. In keeping with our past practice, this report will be reviewed as part of the December 7, 2022 Annual General Meeting.

I'd like to begin this report by thanking the ORFA Board of Directors and the staff team for their continued dedication and for being responsive to the business of the organization, and ultimately to you, the members. Over the past two years, the ORFA has continued to operate while being responsive to the limitations set in place by COVID protocols and the elimination of face-to-face contact. It has been my pleasure to have worked with such great leaders in our industry during these past two years to communicate information and find solutions to delivery of service challenges.

As a Board, and with the dedication of the ORFA staff, we continue to work with the various initiatives included in our strategic plan. Our accomplishments continue but at a slightly different pace as some objectives have been adjusted or delayed due to delivery of service restrictions related to in-person willingness for contact.

Last month during our Fall Professional Development Program held in Mississauga, I had the opportunity to speak in-person with our members on the challenges and successes of this past year and to personally reflect on what I consider industry and organizational progress and the milestones that were met.

COVID 19 and the various variants of this pandemic have created a worldwide fall-out that will be felt for years to come. The economic turmoil continues to plague all of us and the budgets we try to maintain and balance daily.

We are committed and continue to work to achieve the high ideals that go together with safety and professionalism. I hope each of you will share our messages with your colleagues in the hope that we can encourage everyone to stay plugged in.

The October 17, 2022 Refrigeration Safety Day campaign was an example of how our industry tries to lead and learn. I tip my hat to all who participated. Let us not forget Fernie, BC and remember the many partners in our industry who are out there to help us maintain safe operations. It's important to remember that we cannot rely on assumptions and that we need to trust known and proven methods and processes to operate responsibly.

As an organization we continually work on your behalf to provide information and delivery methods that fit diverse needs across the province and beyond. The ORFA "Tool Box" is filled with some of the best industry information and together with Facility Forum, Alerts, Best Practices, Training Opportunities that are scheduled year round, Webinars and Podcasts, E-News,

Discussion Board and a Resource Centre are just some of the products and services offered by ORFA. In addition to the toolbox, we offer a full scope of certifications that are linked to the 4 silos represented in our organization. Refrigeration and Ice, Aquatics, Staff and Management and Buildings and Grounds.

Recently, the results of our various municipal elections may have seen some changes to the politicians that represent our interests on the Municipal Council. Many of our members have been involved in the new council orientations with the intent of providing a foundation for their growth in the representation of our operations and an understanding of the facilities, programs, and services that we provide to the community. Education and understanding are the keys to a successful partnership.

The ORFA Board continues to recognize and support the various regional associations that are in existence across the province and will be working to strengthen the relationship between the various regions and our organization. In addition, we continue to welcome members from across the country and internationally. To our members who were impacted by FIONA, we hope you continue to recover from the devastation left behind and that recovery is continuous.

I hope you have enjoyed the various Facility Forum articles that have highlighted the organization's progress over the past 75 years. Again, while respecting limitations relating to personal contact, we tried to find ways where we could share our past while focusing on our present and our future. Who would have thought we would be delivering training through a self-study course syllabus or through online, instructor led materials, in addition to our in-class opportunities.

Our growth over the past 75 years has contributed to many changes that have allowed us to continue to be leaders in our field. If you consider the job postings and the practice of requiring ORFA certifications as a requirement or an asset to applying for a position; and when you look at our business partners and corporate members within the industry you will see growth in the committed relationships that have been forged.

I trust that while we continue to celebrate our 75th Anniversary through until the end of the year, that members will reflect and recognize all that have gone before us and built such a solid foundation and pathway from our humble beginnings to the current pillars and future organizational successes that are still yet to be enjoyed.

In closing, I would like to take this opportunity to thank the Board, the staff, and you, the members once again for making these past two years a true opportunity to serve. As I move to the position of Past-President, I look forward to continued participation and encourage members to consider serving on the Board dedicated to the recreation facilities profession.



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 an overview of our operations during the last year. A very special year that celebrates the 75th anniversary since the inception of the organization.

2022 commenced with many of the same COVID-19 pressures and challenges reported in our 2020 and 2021 annual report. However, as the year continued to unfold, so did the level of diminished restrictions and ability to allow in-person training events to meet member needs decrease. Granted, there continued to be much hesitation or willingness on the part of the individual or their employer to sanction a full return to in-person learning.

During 2022, the ORFA membership has remained extremely supportive, committed, and receptive to how we have gradually rolled out a changed delivery of services. As many of you know, a significant portion of our operation is based on the delivery of training courses and related sector resource material, and moving forward, it continues to be our goal to allow the member to determine which delivery method, whether online self-directed, online instructor led or in-person, will best suit the needs of the person or employer. A very strong foundation that allows for a diversified selection has become deeply entrenched in our operations plan and is providing members with even greater access to services in a timely, self-directed fashion. The only draw-back is that the resources required to support this multi-level approach have created new challenges for our administration that I am pleased to report, will be better addressed as part of the 2023 operating budget recently approved by ORFA's Board of Directors.

The following operational highlights would not have been possible without an extremely dedicated and professional staff team that continues to have 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, 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."

2022 ASSOCIATION ACTIVITIES

75TH ANNIVERSARY

2022 marks a significant milestone of three-quarters of a century in celebration of the recreation sector, recreation facility professionals, and the communities served for the ORFA. With ongoing commitment to recreation education, training, certification, research, and strategic partnerships, the ORFA reflects on the extraordinary historical vision, goals, and objectives of ORFA's founding members of the Ontario Arenas Association (OAA). Throughout 2022 efforts to recognize and celebrate this milestone have been implemented.



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

The ORFA Board of Directors and Association staff continue to focus on the implementation of a strategic plan that has been extended through 2022 due to challenges and changed outcomes associated with COVID-19. Significant reflection and the prioritization of workplans resulted in a planned response for 2021/2022 that responds to the immediate needs of members and the recreation facilities profession. The strategic plan included five key strategic goals to help guide and shape the ORFA vision and mission. Along with the strategic plan, ORFA staff utilize an internal operations 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.

MEMBERSHIP REPORT

The ORFA has 7,577 identified membership contacts 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. 6057 are bundled memberships under the Group category. Membership retention continued in 2022 similar to that of 2021 with a modest 1.5% increase..

Membership Category	2017	2018	2019	2020	2021	2022
Group (Primary Contacts)	233	241	247	246	248	239
Group (Employees)	4770	5284	5748	5868	5894	6057
Corporate (Primary Contacts)	89	98	93	75	86	74
Corporate (Employees)	146	154	164	173	191	197
Individual	881	933	997	946	1015	965
Life	7	7	8	9	9	16
Student	21	25	25	26	24	25
Total Members	6147	6742	7282	7343	7467	7573

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 9 - The Right to Disconnect from Work – Bill 27
- Episode 10 - COVID 2022 – Ice (OHF), Fired and Ottawa Vandalism
- Episode 11 - Facility Procurement Management 2022
- Episode 12 - A History of Plant Room Logbook Readings
- Episode 13 - Providing First Aid to the Public is a Moral Decision Not a Legal Requirement
- Episode 14 - How ORFA Thinks About Change
- Episode 15 - The 1992 Westray Mining Accident Still Influences Recreation Today
- Episode 16 - Understanding Training
- Episode 17 - Aquatic Staffing Challenges are Placing Pool Operations at Risk
- Episode 18 - The Role of The Certified Playground Inspector
- Episode 19 - A Walk Down Memory Lane With STAR
- Episode 20 - When Can Users Actually Be Allowed Back in the Facility after an Electrical Disruption
- Episode 21 - What is the Safest Ice Thickness
- Episode 22 - Goodbye Guelph, Hello Professional Development Programs!

PROFESSIONAL DEVELOPMENT LEARNING OPPORTUNITIES

The ORFA continues to strive 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 the following events were delivered in 2022.

Online Self-Study Courses - Legal Awareness I - Supervising in a Recreation Environment, Legal Awareness II - Managing in a Recreation Environment, Certified Ice Technician (CIT) Recertification Course, 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, Ice Maintenance and Equipment Operations (IMEO), Ice Making and Painting Technologies (IMPT), and Basic Arena Refrigeration

Instructor-Led Courses Online - Advanced Recreation Facilities Business Management I, Advanced Recreation Facilities Business Management II, Cemeterian™ Operations and Management, Certified Pool Operator – PHTA, Events Planning and Management, and Leadership Skills for Recreation Professionals

Instructor-Led Courses Classroom-based - Advanced Recreation Facilities Business Management I, Basic Arena Refrigeration, Building Management and Operations, Building Operations and Maintenance, Cemeterian Operations and Management, Certified Pool/Spa Operator (CPO) and Aquatic Facility Operations, Grounds Management and Operations, Recreation Facility Cleaning, Disinfection and Sanitizing Principles, Legal Awareness I - Managing in a Recreation Environment, Human Resources Management, Ice Technician, and Ice Making & Painting Technologies

The ORFA either directly delivered or was a partner in 42 different training events in 2022 with a total registration of 1,666. Ten of the 42 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 2022. ORFA realized a 143% increase of in-person training and 11% for online self-study registrations in 2022 compared to 2021. An indication of a person or employer willingness to get back into the classroom with a significant portion of the membership still very supportive of online self-study or online instructor led training delivery options. Webinar events were removed from professional development deliverables in 2022 while focus turned to meeting in-person or online training needs.

Regional Training Courses	2018	2019	2020	2021	2022
Number of Events	110	136	80	34	42
Instructor-led Course Classroom-based Participants	1437	1469	291	184	278
Instructor-led Course Online Participants	0	0	71	184	155
Online Self-study Course Participants	184	109	408	813	875
OTS Partnership	365	389	405	230	259
U.S. Ice Rink Licensing Agreement	248	279	0	144	288
Total Participants	1685	1748	1175	1555	1855

FALL PROFESSIONAL DEVELOPMENT PROGRAM

A new training program was delivered the week of October 17-21, 2022 that allowed members the option to attend courses in-person or participate virtually. The program took place at the Centre for Health and Safety Innovation in Mississauga, Ontario, which offered state of the art meeting facilities, free parking, in-house cafeteria, and is within walking distance of restaurants, coffee shops and hotels. A select list of ORFA core training courses were offered; especially those that had not been offered over the last two years of COVID restrictions. In addition, a dedicated, day-long information session was provided to registrants as a no-cost benefit of membership. Please refer to the Refrigeration Safety Day overview for more information. A total of 146 registrations were received for this new event and 44 of those participated in the Refrigeration safety Day information session.

- Refrigeration Safety Day
- Certified Pool/Spa Operator (CPO) and Aquatic Facility Operations
- Basic Arena Refrigeration
- Building Management and Operations
- Building Operations and Maintenance
- Cemeterian Operations and Management
- Grounds Management and Operations

REFRIGERATION SAFETY DAY

The Ice Rink Refrigeration Safety Day was a new legacy project that will annually pay remembrance of the three lives lost in Fernie, BC October 17th, 2017. Each October, the ORFA will pause to ensure the lessons learned on that fateful day are not lost or repeated. This year, 67 online and in-person registrants joined Technical Standards BC, the Ministry of Labour, Immigration, Training and Skills Development, and Intact Public Entities for a safety day event focused on ensuring that ice sheet refrigeration workers and users of these facilities remain safe through awareness and training of the risks and hazards of these industrial refrigeration plants. Aging equipment, high turnover of workers, a reliance on young or new workers and ongoing financial pressures are identified as common thread concerns across the industry.

AGM AND INFORMATION SESSIONS

An annual general meeting (AGM) will once again be conducted in a virtual online delivery format on Wednesday, December 7, 2022. ORFA's Board of Directors are continuing with the online virtual access and success of the past two years to provide the AGM in this same delivery format. The event will allow for all regular business activities to be transacted in the AGM. In addition, an association update information session will be provided by the ORFA, Director, Training, Research and Design on activities and project deliverables of the last operating year.

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 highlights 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 for the continuation of regular feature editorial contributions in 2022 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. We research the topic, post a draft version for 30 days and provide an opportunity for member feedback. The following research documents were released in 2022 and represent leading-edge information and are suggested best practices for the benefit of the recreation facility professional and sector.

- Impact of Roof Snow Load Weight Calculations Towards Facility Structural Failure
- The Mpemba Effect or Which Freezes Faster - Hot or Cold Flood Water
- Calculating How Often to Clean a Recreation Facility Guideline
- A Recreation Facility Accessibility - Planning to Get Out Safely Guideline
- Ice Sheet Refrigeration Plant Room Supplementary Logbook Use Best Practices
- Designing an Ice Arena Refrigeration Plant Equipment Asset (Integrity) Program Guideline
- Recreation Facility Building Automation Systems (BAS) 101
- Maintaining a Valid Workplace Driver's License
- Facility Fire Door Asset Management Guideline
- Applying the CSA Z614, Children's Play spaces and Equipment Standard Guideline
- A Guideline to Workplace Specific Trainer Skills and Responsibilities
- Sport Field Bleachers Risk and Hazard Guideline
- Pyrotechnics (Fireworks) Safety
- Guidelines for Recreation Facility Planning, Design & Construction
- Recreation Facility Emergency Standby Power System Selection, Installation and Maintenance Guideline
- Facility Logbook and Checklist Management in the Digital Age Guideline
- Recreation Grounds Worker Biohazardous Exposure Risk Awareness and Reduction Guideline
- Suggested Guidelines For Ice Arena Goal Nets and Goal Frame Anchoring Systems
- Advancing Pool Water Digital Testing Technology
- Recreation Facility Patio Heater Use Guideline
- Grounds Worker Tick Awareness

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 the 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.

E-NEWS

E-News continues to be an important communication tool for the Association and was distributed to 6,220 members in 2022.

E-News	2017	2018	2019	2020	2021	2022
Distribution	4,870	5,419	5,845	6,070	6,055	6220

With over a 28% increase in membership communications since 2017, 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 its 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 562 Followers on our Twitter account @ORFAInc – up by 4% in the last year. 289 Followers on Instagram ORFA Inc. – up by 11% in the last year and 623 Follows on Facebook.

JOB SEARCH PROGRAM

As of November 8, 2022, the ORFA received a total of 278 job postings in 2022 compared to 207 jobs in 2021. A 70% increase in postings compared to pre-pandemic years of 2019. A strong sign that recreation is regaining the lost workforce that was either deferred or laid-off during COVID. A new challenge has been flagged by ORFA members in 2022 and there continues to be a challenge to hire the necessary trained employees to truly return to full operations.

	2015	2016	2017	2018	2019	2020	2021	2022
Job Postings	130	126	142	150	175	115	234	278

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 888 active ORFA professional designations; a drop of 8% from the previous year and a reflection of retirements, employees that have left the sector and recertification requirements have not been followed through with to maintain the professional designation. Failure to maintain membership and the recertification criteria has resulted in the suspension of the professional designation and ability to promote oneself as “certified” by the ORFA.

Designation (Active)	2021	2022	Designation (Active)	2021	2022
CRFP	57	57	CIT	542	477
RRFA	27	23	CPT/CGT	54	48
RRFM	9	9	CAT	65	66
RRFS	61	51	CAP	25	23
RRFO	10	6	CBT	62	57
RGP	15	14	CARPT/RPOT	39	57

ONTARIO TURFGRASS SYMPOSIUM

The ORFA continues to be a proud partner in the planning and delivery of the Ontario Turfgrass Symposium (OTS). The 31st annual live virtual event offered delegates live sessions scheduled on February 23-24, 2022 with session recordings able to be viewed the following month. In summary, 259 total delegates including exhibitors, students, committee members and speakers attended this year’s event.

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. Attending a variety of high-quality sessions focusing on the areas of sports turf, recreational facilities, lawn care, golf course, and nursery sod.

	2017	2018	2019	2020	2021	2022
Registrations	351	365	389	405	230	259

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 renewed partnership agreement through 2026 to jointly-deliver training courses applicable to the Certified Ice Technician (CIT) professional designation to the U.S arena industry. 2022 saw the return of the annual North American Rink Conference (NARCE) that was conducted in Buffalo, New York and realized 121 participants as part of the Certified Ice Technician professional designation courses. In addition, 8 courses under the licensing agreement were delivered in eight different locations across the U.S. with 167 registrations.

POOL AND HOT TUB ALLIANCE

In 2017, the ORFA established a partnership agreement with the National Swimming Pool Foundation® (NSPF) who have since been renamed 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 2022. 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) Operating Engineers and Boiler and Pressure Vessels Advisory Council. The TSSA amalgamated two advisory councils into one in 2022 and actively solicits the advice and input of key stakeholders from the respective industries that it regulates through a number of industry specific advisory councils. The advisory council is invited to work with TSSA in support of safety initiatives and general enhancements in service delivery within their respective industries.

AWARDS & RECOGNITION

Over the past 75 years, a considerable number of ORFA members have volunteered their time and expertise to help enhance competencies and shape policies and procedures for the betterment of the recreation facility industry...a fact that does not go unrecognized.

Annually, the ORFA acknowledges individuals for their commitment, inspiration, and support to the industry. This year, the ORFA Board of Directors confers Life Membership on the following six recreation facility professionals:

Award Recipient	Award Name
John Archibald	Life Membership Award
Jay Kivell	Life Membership Award
Dave Loverock	Life Membership Award
Tony Panetta	Life Membership Award
Dave Wescott	Life Membership Award
Greg Wright	Life Membership Award

Grace Beaman, Brock University is also recognized and congratulated as the recipient of the Doug Poulin Award of Achievement.

ORFA COMMITTEES

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

OPERATIONAL COMMITTEES

A reconvened Task Team was created in 2022 bringing an end to the COVID-19 primary focus and refocusing energies on sector specific trends, issues, and challenges. The Task Team brings together representatives from a variety of regional groups across the province, as well as other key allied organization members. The valuable contributions of all the following individuals are recognized and not taken for granted.

Task Team Members: 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, Brett Palmer, CIT, CRFP, Town of Tecumseh, 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, and Vicky VanRavenswaay, CRFP, Town of Pelham

BOARD APPOINTED COMMITTEES

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

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

Nomination and Elections Committee: Ed Greer, CRFP, CIT, CARPT, CAT, CBT(Chair)

ASSOCIATION PARTNERSHIPS



ONTARIO RECREATION FACILITIES ASSOCIATION INC.
ANNUAL GENERAL MEETING MINUTES
DECEMBER 8, 2021

1. Call to Order and Welcome

John Milton, ORFA's Chief Administrative Officer (CAO), welcomed everyone at 9:30 a.m. on Wednesday, December 8, 2021, to an online virtual annual general meeting (AGM) and information session event following video promotional inserts from our event sponsors, Marmak, Cimco, Intact Public Entities, Jet Ice, and I.B. Storey. The 2021 annual general meeting was once again delivered as a virtual event due to continued gathering restrictions related to COVID-19 and the desire on the part of ORFA's Board of Directors to provide unrestricted access and information sharing on activities of the association over the past year.

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 maybe 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 virtual meeting 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 2021 commenced with the same COVID-19 pressures and challenges reported in the 2020 annual report. However, as the year continued to unwind, there have been increased 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 CAO concluded his introductory remarks by stating that the highlights of the 2021 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 another 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 Cathy Seguin as ORFA's current President and Chair for the 2021 Annual General Meeting.

2. Approval of the Annual General Meeting Minutes of Wednesday, December 2, 2020

As the first order of business, President Cathy Seguin directed all members to the 2020 AGM minutes that were previously circulated as part of the 2021 annual report and posted on the Association's web site for public access.

MOTION: 2021/01/CARRIED

To approve the 2020 annual general meeting minutes.

Moved by: Karen Cooke, City of Kawartha Lakes

Seconded by: Ross Rankin, Town of Carleton Place

3. President's Report

ORFA President and Chair of the Board of Directors, Cathy Seguin opened her report by conveying greetings and that it was her pleasure to present this year one of two reports.

Cathy commented that it is her 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, Cathy noted that 2021 experienced similar changes, and that we are still very much working on response protocols 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. Cathy remarked that these additional entry requirements continue to challenge our system, our staffing requirements, and our training needs, but are necessary to maintain safe environments for all.

Cathy remarked that each day she thinks about all 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. These are the true leaders who are allowing patrons a gradual re-entry into some version of our new normal. These transitions have not been easy, and Cathy tipped her hat and thanked them for representing our industry and for understanding the importance of our services to the health and wellbeing of our citizens.

Cathy further referenced that 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 have been 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, Cathy advised that the ORFA continues to hold our regular virtual meetings to address the business of this organization in a positive and responsive manner. She thanked Board Members for their commitment to our organization and for the time that has been given to serve our membership. Our Administration and Finance Committee along with our CAO, 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.

Cathy took time to recognize several other parts of the organization. She thanked the membership for staying connected with 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. She recognized corporate members for their support in sharing information regarding new or changing technology and business solutions and for supporting the various advertising opportunities offered within

the Association. And finally, she acknowledged ORFA staff for all they do to make these events, products and services happen.

In closing, Cathy reconfirmed that ORFA's organizational strategic plan continues to drive our business direction and the allocation of resources. She remarked that we continue to invest in and expand our presence and product and services for the recreation facilities profession and 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.

3. Administration and Finance Committee Report

Mark Reinert introduced himself as the ORFA President-Elect and Chair of the Administration and Finance Committee.

Mark directed members to the previously circulated audited financial statements for the year ended December 31, 2020. The financial statements were shared as part of the AGM registration, posted on the web site for open public access, and included in the 2021 ORFA Annual Report. Mark reported to the membership that the ORFA ended our 2020 Operating Year in a favourable financial position: with a surplus of \$17,581. Mark commented that members may recall that at last year's AGM, you were advised of the potential for a \$226,000 operating deficit due to the effects of COVID-19 on our normal business activities. With the leadership of both ORFA's Board of Director's and staff, this deficit has not been realized in 2020 and Mark reported that 2021 is generating more confidence that our re-opening of the recreation sector and the demand for ORFA products and services is as positive as ever.

The Chair of Administration and Finance reported that your Board of Director's elected to move the surplus from 2020 into unrestricted reserve for continued use in 2021 and planned re-investment in future Association activities and special projects.

Through the Chair, the following motions were entertained.

MOTION: 2021/02/CARRIED

To approve the 2020 audited financial statement as presented.

Moved by: Stephen Mearns, City of St. Catharines

Seconded by: Kevin Gale, Town of Bradford West Gwillimbury

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 2021. Mark Reinert recommended that we continue to use the firm of Norton McMullen & Co. With no objections a motion was entertained.

MOTION: 2021/03/CARRIED

To approve the firm of Norton McMullen & Co. Chartered Professional Accounts as auditors for 2021.

Moved by: Joe Brown, City of Pembroke

Seconded by: Jason Boyer, Corporation of the Town of Cochrane

4. Awards and Recognition Committee Report

The following awards were presented as part of the 2021 annual general meeting. Karen Cooke was introduced as Chair of the Awards and Recognition Committee.

Award of Merit - Kim Kugler, City of Waterloo

Doug Poulin Certificate of Achievement – Kyle Venema, Town of Port Hope

Life Membership – Graham Nesbitt, ORFA (retired)

5. Other Business

President, Cathy Seguin opened the meeting for other business.

Mark Reinert took the opportunity to bring to members' attention that 2022 is a very special year in the history of our Association. It marks the 75th Anniversary of an organization that started in 1947 as the Ontario Arenas Association and with a name change in 1991 became the Ontario Recreation Facilities Association. The following history was shared by Mark.

Did You Know that most arenas in this province in the early 1940's were operated as a sideline for companies producing block ice for supply to neighbourhood ice boxes. It was a natural evolution to attach an arena next to these companies so that indoor ice for skating and hockey could be made by taking advantage of the refrigeration plants already in place to make the block ice. These arenas were, in most cases, privately owned, controlling the presentation of hockey, ice shows, circuses and other forms of entertainment.

At that time, an organization to service the needs of arenas was already established and was known as the International Arenas Association. This association included mostly arenas from the United States as well as Maple Leaf Gardens and the Montreal Forum.

Following World War II, many municipalities sought out tangible memorials to acknowledge the sacrifice made by the men and women who served this country in the armed services. Arenas and auditoriums were constructed in many communities as memorials to the sacrifices made during the war.

Jim McCormack felt that these new arenas needed to form an organization to give them some "buying power". Percy Thompson, owner of the Hamilton Arena and Ice Company and George Patterson of the Artic Arena and Ice Company were contacted to come aboard and lend support. A meeting was set up in Hamilton in 1946. Ironically Percy Thompson made the arrangements but did not attend. However, George Patterson, Jim McCormack, Claude Tice, Jack Dent and T.S. Clarke did attend and as a result, became the founding members of an organization that in 2022 celebrates its 75th anniversary.

6. Adjournment

MOTION: 2021/04/CARRIED

To approve the adjournment of the 2021 virtual annual general meeting at 10:05 a.m.

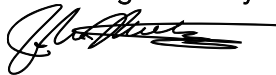
Moved by: Ed Greer, City of Barrie

Seconded by: Amy Gangl, Municipality of North Perth

7. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 7, 2022.

Recording Secretary:



John Milton, Chief Administrative Officer

**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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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, 2021 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, 2021 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

October 17, 2022

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

As at December 31,

2021**2020**

ASSETS**Current**

Cash and cash equivalents	\$ 1,052,261	\$ 581,893
Accounts receivable	32,765	50,649
Inventories (Note 2)	70,699	74,782
Prepaid expenses	18,121	10,730
	<u>\$ 1,173,846</u>	<u>\$ 718,054</u>

Internally Restricted Cash and Investments (Note 3)1,359,259 1,347,112\$ 2,533,105 \$ 2,065,166

LIABILITIES**Current**

Accounts payable and accrued liabilities	\$ 37,749	\$ 31,468
Government remittances payable	71,480	55,060
Deferred revenue (Note 4)	162,188	212,496
	<u>\$ 271,417</u>	<u>\$ 299,024</u>

NET ASSETS

Internally restricted (Note 3)	\$ 1,359,259	\$ 1,347,112
Unrestricted	902,429	419,030
	<u>\$ 2,261,688</u>	<u>\$ 1,766,142</u>
	<u>\$ 2,533,105</u>	<u>\$ 2,065,166</u>

Commitments (Note 5)

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, 2021

	BALANCE - Beginning	EXCESS OF REVENUES OVER EXPENSES	TRANSFERS (Note 3)	BALANCE - Ending
Current Year				
INTERNALLY RESTRICTED				
Operation reserve	\$ 1,337,112	\$ 12,147	\$ -	\$ 1,349,259
Recreation Facilities Emergency Management Forum reserve	-	-	-	-
Awards and Recognition reserve	10,000	-	-	10,000
	<u>\$ 1,347,112</u>	<u>\$ 12,147</u>	<u>\$ -</u>	<u>\$ 1,359,259</u>
UNRESTRICTED	<u>419,030</u>	<u>483,399</u>	<u>-</u>	<u>902,429</u>
	<u>\$ 1,766,142</u>	<u>\$ 495,546</u>	<u>\$ -</u>	<u>\$ 2,261,688</u>
Prior 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>

See accompanying notes

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

For the year ended December 31,

2021**2020**

UNRESTRICTED**REVENUES** (Page 7)

Professional development	\$ 880,002	\$ 527,659
Communication and member services	478,039	397,518
Resource and recognition	65,760	57,645
Interest	4,060	5,787
Corporate affiliation	530	-
	<u>\$ 1,428,391</u>	<u>\$ 988,609</u>

EXPENSES (Page 8)

Administration and finance	\$ 975,911	\$ 926,675
Professional development	107,119	220,185
Resource and recognition	37,132	41,821
Communication and member services	13,714	5,839
	<u>\$ 1,133,876</u>	<u>\$ 1,194,520</u>

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

	\$ 294,515	\$ (205,911)
Government assistance (Note 7)	188,846	208,218
Gain (loss) on foreign exchange	38	2,545
	<u>188,884</u>	<u>210,763</u>

EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED

	<u>\$ 483,399</u>	<u>\$ 4,852</u>
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INTERNALLY RESTRICTED - OPERATION RESERVE**REVENUES**

Interest	\$ 12,147	\$ 12,729
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EXPENSES

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

- INTERNALLY RESTRICTED - OPERATION RESERVE	<u>\$ 12,147</u>	<u>\$ 12,729</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,

2021**2020**

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

Excess of revenues over expenses - unrestricted	\$ 483,399	\$ 4,852
Net change in non-cash working capital balances:		
Accounts receivable	17,884	11,377
Inventories	4,083	(33,766)
Prepaid expenses	(7,391)	-
Accounts payable and accrued liabilities	6,281	(20,117)
Government remittances payable	16,420	16,561
Deferred revenue	<u>(50,308)</u>	<u>99,753</u>
INCREASE IN CASH AND CASH EQUIVALENTS	\$ 470,368	\$ 78,660
CASH AND CASH EQUIVALENTS - Beginning	<u>833,116</u>	<u>754,456</u>
CASH AND CASH EQUIVALENTS - Ending	<u>\$ 1,303,484</u>	<u>\$ 833,116</u>

SUPPLEMENTARY CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

Unrestricted cash	\$ 1,051,700	\$ 570,208
Unrestricted PayPal balance	<u>561</u>	<u>11,685</u>
	\$ 1,052,261	\$ 581,893
Internally restricted cash (Note 3)	<u>251,223</u>	<u>251,223</u>
	<u>\$ 1,303,484</u>	<u>\$ 833,116</u>

See accompanying notes

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

For the year ended December 31,

2021**2020**

Professional Development

Training – Regional and Online	\$ 865,305	\$ 498,026
Pool and Hot Tub Alliance (formerly the National Swimming Pool Foundation)	10,964	20,658
Regional information sessions	<u>3,733</u>	<u>8,975</u>
	<u>\$ 880,002</u>	<u>\$ 527,659</u>

Communication and Member Services

Membership fees		
Group	\$ 180,237	\$ 178,806
Individual and student	133,884	127,215
Corporate	<u>33,137</u>	<u>34,563</u>
	\$ 347,258	\$ 340,584
Job search fees	126,140	55,250
Advertising	<u>4,641</u>	<u>1,684</u>
	<u>\$ 478,039</u>	<u>\$ 397,518</u>

Resource and Recognition

Manuals, logbooks and souvenir sales	<u>\$ 65,760</u>	<u>\$ 57,645</u>
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Interest

	<u>\$ 4,060</u>	<u>\$ 5,787</u>
--	-----------------	-----------------

Corporate Affiliation

Showcase	<u>\$ 530</u>	<u>\$ -</u>
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See accompanying notes

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.

SCHEDULE OF EXPENSES

For the year ended December 31,

2021

2020

Administration and Finance

Wages and benefits	\$ 737,452	\$ 710,311
Office rent	77,375	77,376
Bank and credit card charges	37,497	36,732
Office equipment and software	34,833	6,600
Office supplies, photocopies and printing	26,102	27,659
Telephone	23,210	23,523
Insurance	19,993	17,405
Accounting and bookkeeping	11,900	18,200
Postage	6,051	4,925
Legal	1,498	-
Board meetings	-	3,944
	<u>\$ 975,911</u>	<u>\$ 926,675</u>

Professional Development

Training – Regional and Online	\$ 107,119	\$ 171,468
Annual training	-	29,262
Recreation Facilities Emergency Management Forum	-	17,810
Regional information sessions	-	1,645
	<u>\$ 107,119</u>	<u>\$ 220,185</u>

Resource and Recognition

Log books	\$ 32,154	\$ 35,113
Awards	3,054	3,332
Refrigeration manuals	1,363	1,844
Souvenir purchases	520	-
Partnership development	41	241
Facility library	-	1,291
	<u>\$ 37,132</u>	<u>\$ 41,821</u>

Communications and Member Services

Marketing and communications	\$ 13,168	\$ 12,798
Printing and distribution	575	454
Professional designation program	(29)	(7,413)
	<u>\$ 13,714</u>	<u>\$ 5,839</u>

See accompanying notes

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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, 2021

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. In 2019, 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, 2021

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 originated or exchange in arm's length transactions at fair value. The Association subsequently measures all of its financial assets and liabilities at amortized cost. GIC's are measured at amortized cost (which, in this case, equates to fair value).

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

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, 2021

2. INVENTORIES

Inventories consist of the following:

	2021	2020
Printed materials	\$ 70,445	\$ 74,528
Promotional materials	<u>254</u>	<u>254</u>
	<u>\$ 70,699</u>	<u>\$ 74,782</u>

3. INTERNALLY RESTRICTED INVESTMENTS

The Board of Directors of the Association internally restricts certain amounts after consideration of operating cash flow requirements. These internally restricted amounts are not available for unrestricted purposes without the approval of the Board. Transfers to (from) internally restricted net assets for the year are as follows:

	2021	2020
Transfer from the Operation reserve to unrestricted net assets	\$ -	\$ -
Transfer from the Recreation Facilities Emergency Management Forum reserve to unrestricted net assets	<u>-</u>	<u>(40,000)</u>
	<u>\$ -</u>	<u>\$ (40,000)</u>

Internally restricted cash and investments consist of the following:

	2021	2020
Restricted cash	\$ 251,223	\$ 251,223
Guaranteed investment certificates, 0.55 - 1.75% (2020 - 0.50 - 1.40%), maturing between December 2022 and December 2025	<u>1,108,036</u>	<u>1,095,889</u>
	<u>\$ 1,359,259</u>	<u>\$ 1,347,112</u>

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

4. DEFERRED REVENUE

Deferred revenue consists of the following:

	2021	2020
Membership fees	\$ 153,415	\$ 203,723
EXPO sponsorship	5,805	5,805
Alumni community activity funds	<u>2,968</u>	<u>2,968</u>
	<u>\$ 162,188</u>	<u>\$ 212,496</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 are as follows:

	Premises	Equipment	Total
2022	\$ 24,045	\$ 12,904	\$ 36,949
2023	24,236	2,788	27,024
2024	25,190	-	25,190
2025	25,190	-	25,190
2026	<u>20,992</u>	<u>-</u>	<u>20,992</u>
	<u>\$ 119,653</u>	<u>\$ 15,692</u>	<u>\$ 135,345</u>

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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, 2021:

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, 2021. There has been no change in the assessment of credit risk from the prior year.

b) Liquidity Risk

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

c) Market Risk

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

i) Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Approximately 1.9% (2020 - 3.6%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2021, cash and cash equivalents of \$86,458 (2020 - \$59,151) 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 \$37 for 2021 (2020 - \$2,545). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2021 was 1.25 (2020 - 1.34).

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

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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.

During the year, the Association applied for and received \$188,846 (2020 - \$208,218) in government assistance under the federal government's Canada Emergency Wage Subsidy, and Canadian Emergency Rent Subsidy COVID relief programs.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

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