

Annual Report

2023

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

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.

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.

Table of Contents

Vision, Mission, Values and Beliefs	2
2023-24 Board of Directors and Staff	3
President’s Report	4
Professional Development Pillars	5
Chief Administrative Officer’s Report.....	6
2023 Association Activities	7
Office	7
ORFA Strategic Plan	7
Membership Report	8
Professional Development Learning Opportunities.....	8
Facility Focus Podcast	10
Facility Focus Webinars	10
Spring Professional Development Program (SPDP)	10
Fall Professional Development Program (FPDP).....	11
Refrigeration Safety Day.....	11
AGM and Information Sessions	11
Corporate Showcase	11
Facility Forum.....	12
Resource Centre.....	12
Alerts.....	12
Technical Corner.....	13
Operational Audit Service	13
Recreation Facilities Asset Management (RFAM).....	14
E-News	14
Job Search Program	14
ORFA Professional Designations.....	15
Awards & Recognition.....	16
ORFA Committees	16
ORFA Training Partnerships And Strategic Affiliations.....	17
2022 Annual General Meeting Minutes.....	19
Association Partnerships.....	21
Financial Statements (2022)	22



2023-24 Board of Directors

2023-24 Board Of Directors

Mark Reinert, CRFP, CIT, CPT, CBT
 President/Chair of the Board
 Town of Petawawa

Cathy Seguin
 Past President
 United Way Centraide, NE Ontario

Jason Boyer, CRFP, CIT
 Director – Northern Region
 The Corporation of the Town of Cochrane

Amy Gangl, CRFP, CAP
 President-Elect/Director –Western Region
 Municipality of North Perth

Karen Cooke, RRFs, CAP, CIT, CGT
 Director – Central Region

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

Kevin Gale, CRFP, CIT, CAT
 Director-at-Large
 Town of Bradford West Gwillimbury

Randy Shaw, CRFP, CIT
 Director-at-Large
 Municipality of Sarnia

Richard Poole
 Corporate Director
 CIMCO Refrigeration

ORFA Team

John Milton
 Chief Administrative Officer

Sharon Dias
 Executive Assistant

Monica Gursaud
 Coordinator, Administration and Logistics

Terry Piche, CRFP, CIT
 Director, Training, Research and Development

Remo Petrongolo
 Director, Business Development

Hubie Basilio
 Director, Marketing, Technology and Design

Chris Ansari
 Graphic Designer

President's Report



It is my pleasure on behalf of the Ontario Recreation Facilities Association's Board of Directors to share the following report as both President and Chair of the Board. I hope you will take the time to review not only my report but the 2023 annual report as an update of activities and achievements from the current operating year. I am truly humbled to represent you, the membership, in the governance of your association.

It is with great admiration that I also stand with a fantastic selection of peers on the 2023-24 Board of Directors.

Cathy Seguin, our Past-President, a wealth of enrichment and dynamic energy. I acknowledge and thank you for all you did during your tenure as President. Stealthily guiding us through COVID fallout and what you continue to bring to the Board and your role as a member of the Administration and Finance Committee. Also, for your passionate leadership as you act as facilitator in the Events Planning and Management training course.

Amy Gangl, our incoming President for the 2025-26 term of office. Your quiet, efficient, thoughtful approach to problem solving brings us to another level and will stand well to take the Board onward and upwards!

Joe Brown, Kevin Gale, Randy Shaw, Richard Poole, Karen Cooke, Jason Boyer, your representation of the four corners of our great province is unparalleled and is much stronger for it!

To the staff professional team at the ORFA... to say your dedication and attention to bringing the membership more and diverse products, as well as informing a wider array of unique clients and bringing technology to a whole new level would not be enough.

I will also not neglect to mention our many partners and companies that have come together in leadership roles. Setting new stages of partnership, amazing technology and solidarity as the ORFA community continues forward!

And to you the membership, a few key items to ponder. We are at a brand-new

culsp in our evolution. Many of the existing staff, instructors and facilitators are at the western sunset over the next few years in their careers.

Just like many of our aged facilities are similarly at, near, or past life expectancy and the dollars to maintain and replace are almost unfathomable and the public is at its highest degree of need and expectation. I commend each one of you for keeping it together, to stay your course and help bring us all through our next stages of recreation, its facilities and human health, yours, and those who you serve.

I wish to congratulate the 2023 award nominees for your approach and pronunciation of the word EXCELLENCE!

With final comments, I wish each and everyone industry wide, peace during the holiday season, for your own mental and physical health and to share that same with your family, friends, and colleagues.

2024 will be not only be a new calendar year but one of writing new chapters for many. So, I say to you, find strength in partnering, we cannot stand alone, break down barriers where you see them, give assistance to those in need and stay healthy and well till we meet again at another ORFA sponsored event.

Warmest wishes,

A handwritten signature in black ink, appearing to read 'Mark Reinert'. The signature is fluid and cursive, with a small horizontal line at the end.

Mark Reinert
President/Chair of the Board

Professional Development Pillars



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.



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.



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



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's Report

It is once again my pleasure to invite the membership of the Ontario Recreation Facilities Association Inc. to read our Annual Report that provides an overview of our operations during the last year and hopefully brings you closer to our accomplishments and future direction of the organization.

During 2023, the ORFA membership has remained extremely supportive, committed, and receptive to how we have responded in providing products and services to meet the changing needs of our sector.

As many of you will recall, a significant change in our operation was required in response to the pandemic and the need for different training related delivery methods. Investment in online learning and both self-directed, as well as instructor led platforms were a priority focus of the last couple of years.

With challenges being experienced by our sector as it relates to travel time and costs, and the lack of flexibility to get away from the workplace, there continues to be significant investment to both develop and maintain training delivery options to meet the needs of the membership.

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."



John Milton
Chief Administrative Officer



2023 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 October 2026. The office continues to serve as the primary administrative hub for association activities even though flexible remote work options continue for our administrative team.

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 2023 due to challenges and re-directed priorities that arose during the pandemic years. The strategic plan includes five key strategic goals to help guide and shape the ORFA vision and mission.

Along with the strategic plan, ORFA staff utilize an 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. For members awareness, there will be new strategic plan discussions early in 2024, under the consulting leadership of David Clark to establish plans for 2024 through 2026.

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 7,719 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. 6126 are bundled memberships under the Group category. Membership retention continued in 2023 with a modest increase of 1.9% compared to 2022.

Membership Category	2018	2019	2020	2021	2022	2023
Group (Primary Contacts)	241	247	246	248	240	245
Group (Other Employees)	5284	5748	5868	5894	6025	6126
Corporate (Primary Contacts)	98	93	75	86	74	78
Corporate (Employees)	154	164	173	191	198	213
Individual	933	997	946	1015	1000	1005
Life	7	8	9	9	16	18
Student	25	25	26	24	24	34
Total Members	6742	7282	7343	7467	7577	7719

 Total ORFA Members

Professional Development Learning Opportunities

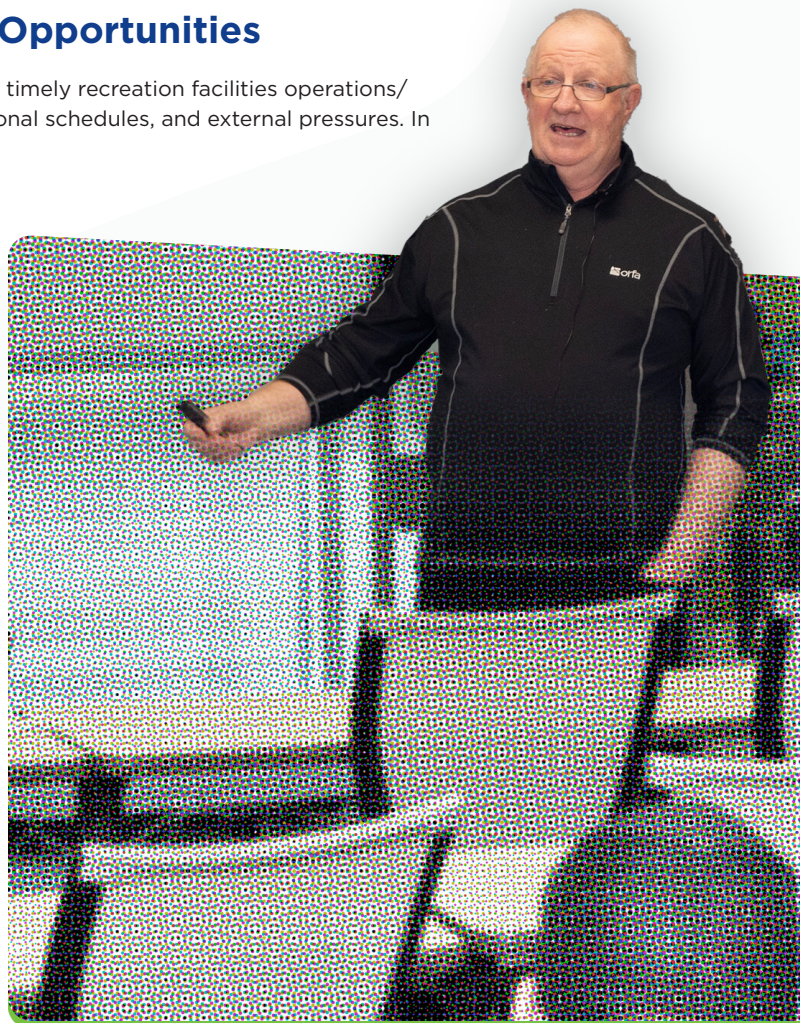
The ORFA continues to strive to provide members with access to timely recreation facilities operations/management information, regardless of geography, work or personal schedules, and external pressures. In response the following events were delivered in 2023.

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)
- Basic Arena Refrigeration

Online Instructor Led Courses

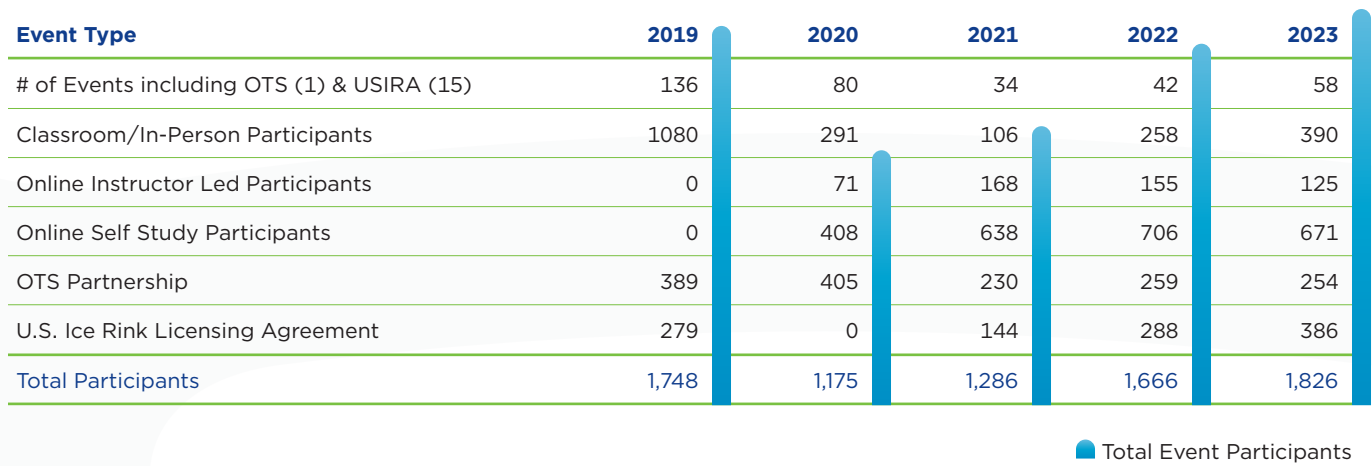
- Advanced Recreation Facilities Business Management I
- Advanced Recreation Facilities Business Management II
- Advanced Refrigeration Facility Operator
- Basic Arena Refrigeration
- Building Operations and Maintenance
- Cemeterian™ Operations and Management
- Events Planning and Management



In-Person Training

- Advanced Recreation Facilities Business Management I
- Advanced Recreation Facilities Business Management II
- Advanced Refrigeration Facility Operator
- Aquatic Facility Operations
- Basic Arena Refrigeration
- Building Management and Operations
- Certified Pool Operator - PHTA
- Cemeterian™ Operations and Management
- Events Planning and Management
- Grounds Operations and Maintenance
- Human Resources Management
- Ice Technician
- Ice Making and Painting Technologies
- Ice Maintenance and Equipment Operations
- Leadership Skills for Recreation Professionals
- Legal Awareness I - Managing in a Recreation Environment
- Recreation Facility Cleaning, Disinfection and Sanitizing Principles
- Recreation Facility Environmental Systems Management

The ORFA either directly delivered or was a partner in 58 different training events in 2023 with a total registration of 1,697. Eleven of the 58 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 2023. The ORFA realized registration participation numbers with a 10% increase compared to 2022 with a mix of in-person, online self-directed and online instructor-led training delivery methods.



Facility Focus Podcast

The ORFA continued to provide Facility Focus Podcasts in 2023 hosted by Terry Piche, ORFA's Director, Training, Research and Development as a no-cost benefit of membership. Being able to reach our members to update them in small soundbites of emerging issues and industry information in this format continues to be a good investment that equally serves all members without barriers. Podcasts are considered ongoing professional development plan and provided as a no-cost benefit of membership. Please refer to the [ORFA Media Centre](#) for more details.

- Episode 27 - Recreation Operational Melting Pot of Issues
- Episode 26 - The "Grass Root" Start of the Guelph Turfgrass Institute (GTI)
- Episode 25 - Not Your Supervisors BAR Course
- Episode 24 - ORFA Moves to No Final Test at the End of In-class Training Courses
- Episode 23 - The History and Importance of User Fees

Facility Focus Webinars

The ORFA strives to provide members with access to timely recreation facilities operations/management information, regardless of geography. In addition to classroom-based learning events, and livestream events, the ORFA continues to explore new online webinars that are delivered at no-cost as a benefit of membership. In 2023, the following webinars were offered and attracted 416 participants.

- Ice Sheet Refrigeration Awareness
- Understanding Advancements in Electric Vehicle (EV) Ice Resurfacers
- Perilous Partnerships: Managing Third-Party Use of Recreation Facilities (In partnership with Intact Public Entities)

Spring Professional Development Program (SPDP)

A training program was delivered the week of May 1 - 5, 2023 at the Centre for Health and Safety Innovation in Mississauga, Ontario, that allowed members the option to attend courses in-person or participate through online instructor-led access. 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 series of information sessions was provided to registrants as a no-cost benefit of membership. A total of 250 (180 in person and 70 virtual) registrations were received for this event and 222 (89 in person and 133 virtual) participated in the information sessions.

- Information Session - Accessible Emergency Preparedness
- Information Session - The Ontario Municipal Health & Safety Professionals Association (OMHSPA) - Is It For You?
- Information Session - ORFA Membership ROI Investment Update
- Advanced Recreation Facilities Business Management I
- Advanced Refrigeration Facility Operator
- Aquatic Facility Operations
- Basic Arena Refrigeration
- Building Management and Operations
- Certified Pool/Spa Operator (CPO)
- Grounds Operations and Maintenance
- Cemeterian Operations and Management
- Ice Making and Painting Technologies
- Ice Maintenance and Equipment Operations
- Leadership Skills for Recreation Professionals



2023 Spring Professional Development Program - information session

Fall Professional Development Program (FPDP)

A change in venue to the DoubleTree by Hilton Hotel Toronto Airport West in Mississauga, Ontario was delivered the week of October 16 - 20, 2023 that allowed members the option to attend courses in-person or participate through online instructor-led access.

In addition, a series of information sessions were provided to registrants as a no-cost benefit of membership. A total of 110 (53 in person and 57 virtual) registrations were received for this event and 89 (24 in person and 65 virtual) participated in the information sessions.

- Information Session - Refrigeration Safety and Awareness
- Information Session - Qualified Recreation Professionals is OUR Future
- Information Session - Aquatic Operational and Management Trends and Issues
- Advanced Recreation Facilities Business Management II
- Aquatic Facility Operations
- Basic Arena Refrigeration
- Certified Pool/Spa Operator (CPO)
- Cemeterian Operations and Management
- Ice Maintenance and Equipment Operations
- Events Planning and Management
- Recreation Facility Environmental Systems Management



2023 Fall Professional Development Program – information session

Refrigeration Safety Day

The Ice Rink Refrigeration Safety Day legacy project continued October 16, 2023, in 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.

AGM and Information Sessions

An annual general meeting (AGM) will once again be conducted in a virtual online delivery format on Wednesday, December 6, 2023. ORFA's Board of Directors are continuing with the online virtual access and success of the past three 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, two webinar information sessions were made available for participants at this year's event including: Perilous Partnerships: Managing Third-Party Use of Recreation Facilities delivered by ORFA in partnership with Intact Public Entities and a Training, Research and Development overview delivered by ORFA Director, Terry Piche.

Corporate Showcase

Two Corporate member table-top exhibit Showcases were offered in 2023 as a no-cost benefit of corporate membership in ORFA. The Spring Professional Development Program attracted 14 vendors and the Fall Professional Development Program 12.

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 December 2024.

A special thank you is extended to the Public Services Health and Safety Association, I.B. Storey, Barnes Cemetery Training and Consulting Services, Dave A. Clark Consulting, Guelph Turfgrass Institute, and Intact Public Entities for their 2023 editorial contributions 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 2023 and represent leading-edge information and are suggested best practices for the benefit of the recreation facility professional and sector.

- Review of the TSSA Registered, Unattended Ice Surface Plant Advisory
- Safe Public Pool Illumination Guideline
- Lifeguards as Pool Operators Guideline
- Recreation Facility Lubrication Guideline
- Recreation Grounds Worker Risk and Hazard Awareness Guideline
- Recreation Facility Air Balancing Guideline
- Adding an EV Charging Station at a Recreation Facility Guideline
- Preparing for an Opioid Overdose with Onsite NARCAN Nasal Spray Kits
- A Guideline for the Placement of Naloxone Kits in Recreation Facilities
- Recreation Worker Whistleblower Guideline
- Contractor Management Guideline
- Reporting Workplace Health and Safety Incidents in a Recreation Environment
- 2023 Facility Operator Supervision Guideline
- Converting a Recreation Centre to an Emergency Rescue Centre (Shelter) Guideline
- A Practical Quick Reference Guide for Public Health Inspection of Ontario's Recreation Facilities

Alerts

The following Alerts were issued in 2023 in response to sector concerns requiring immediate ORFA awareness and suggested best practice.

- ORFA Response to Hockey Canada Rule Book Update 2022-24
- Ice Plant Operational Limitations Warning
- The Risks of Running in the Rink
- Health and Safety Posting - Ice Resurfacer Operational Risks, Hazards, and Best Practices

Technical Corner

The following open-editorial articles were prepared by ORFA's Director, Training, Research and Development and released in 2023 as needed in response to industry pressure points or inquiries from the membership.

- Ice Resurfer Indoor Air Quality Rests With Facility Management
- Hockey Canada Dressing Room Policy Requires Contract Clarification
- Compliance and Safety Must Percolate Down From the "Owner"
- The Anatomy of Skating Ice Maintenance
- Facility Worker Rental Equipment Risks and Responsibilities
- The Past & Future of Recreation Facility Concessions
- Understanding The Facility Contract Indemnity/Hold Harmless and Insurance Clause
- Competent vs. Qualified Recreation Professionals
- Dealing with Ontario's Recreational Aging and Environmental Tree Inventory Risk
- The Rising Risk of Handling Recreational Medical Waste
- Understanding Professional Accreditation
- Dealing with Ontario's Recreational Aging and Environmental Tree Inventory Risk
- Recreation Facility Fire and Life Safety
- Recreation Facility Roof Top Solar Panel Risks
- Dealing with Forest Fire Smoke at an Evacuation Centre with Smoke Eaters
- Water Clarity Makes the Pool Operator a Lifeguards Best On-Deck Assistant
- The Shift In Provincial Regulations As They Relate to Recreation is Interesting
- The Right to Disconnect Law May Not Be Applicable to All
- Reasonable Cost Recovery Based User Fees Are Key To Asset Management
- Cross Ice Barriers Shines Light on User/Facility Relationships
- What We Learned and Forgot from the Pandemic
- How Will Inflation Impact Recreation In 2023
- The Evolution of Creating Industry Best Practices
- Operating Outdoor Aquatics Facilities in 2023
- What Hockey Canada Can Learn from USA Hockey
- Recreation Waste - Cradle to Grave



Operational Audit Service

The ORFA continues to assist members or their legal counsel in mounting a defense against pending litigation. Typically, it was discovered that the member operation had failed to embrace some industry best practice or had not kept up to date on regulatory or legislative change. Sometimes it was simply a desire to have a second set of eyes review an operation or specific incident circumstances.

To support members in meeting compliance, the ORFA offers a "Facility Operational Auditing Service" to help assess the current level of commitment and compliance to known legislative obligations. The audit evaluates how well an operation is functioning when compared to what might be considered industry best practice. While at the same time, helping to determine vulnerable risk of litigation or non-compliance activities.

Once the audit is complete, facility management receives a written plan for self-improvement related to operational best practices, operational tools and levels of staff training when compared with other similar operations.

Recreation Facilities Asset Management (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.



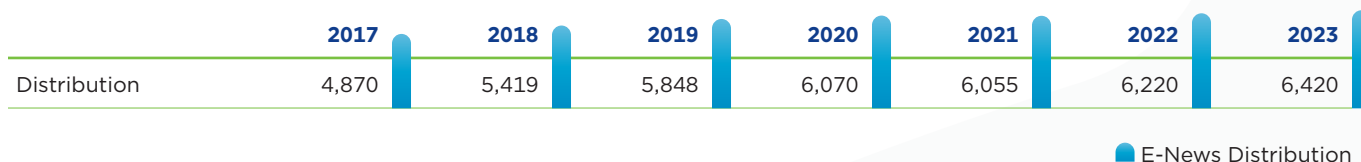
RFAM is a user-friendly web-based software application, designed specifically for facilities and parks staff. This system helps staff capture inventory, request maintenance, create work orders, run an electronic warehouse, and track the condition and efficiency of assets. Public and private owners, regardless 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.

In 2023, Marmak representatives played a sub-instructor role in several ORFA training courses to highlight and review the importance of asset management for recreation facilities. Marmak also became the sponsor of the new ORFA Recreation Facilities Asset Management Award of Excellence.

E-News

E-News continues to be an important communication tool for the Association and was distributed to 6,420 members in 2023.

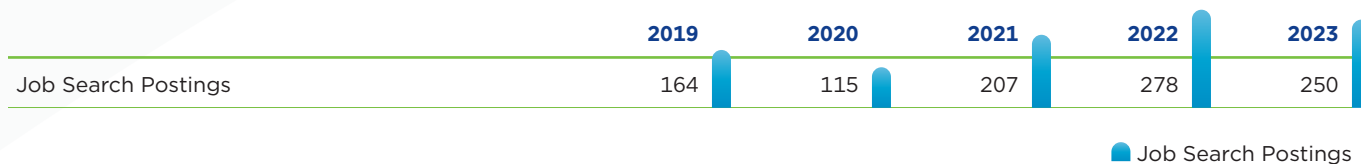


With over a 32% increase in membership communications since 2017, E-News regularly informs our members on a variety of topics including education and training opportunities, Association news, recreation sector related industry information, alerts, job postings and corporate member classifieds.

Job Search Program

As of November 14, 2023, the ORFA received a total of 250 job postings in 2023 compared to 278 jobs in 2022. A 52% increase in postings compared to pre-pandemic years of 2019. 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.

An ongoing workplace challenge continues to be flagged by ORFA members in 2023 with regards to not having a full return to staffing levels pre-pandemic and that the new hires may be better educated but, in some cases, lack the practical skills required in the recreation sector. It is interesting to note that 50% of all jobs posted in 2023 called for an ORFA Professional Designation.



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 758 active holders of ORFA professional designations, a drop of 14% 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.

Designations	2019 Active	2020 Active	2021 Active	2022 Active	2023 Active
CRFP	25	26	57	57	46
RRFA	22	20	27	23	8
RRFM	11	9	9	9	6
RRFS	63	58	61	51	41
RRFO	11	9	10	6	4
RGP	13	15	15	14	14
CIT	536	531	542	477	455
CPT/CGT	45	44	54	48	43
CAT	53	52	65	66	62
CAP	23	21	25	23	19
CBT	55	58	62	57	54
CARPT/RPOT	46	46	39	57	48
Total	903	889	966	888	758

■ Total Professional Designations



Awards & Recognition

Over the past 76 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
Paul Anthony	Life Membership Award
Kevin Hill	Life Membership Award
Trish Kolody	Life Membership Award
Frank Zamboni	Doug Moore Ambassador Award
Amy Gangl	Ronald G. Burnside Memorial Award
Bob Heickert	Tony Brenner Mentor Award
Ross Rankin	Tony Brenner Mentor Award
Maggie Off, Municipality of Bluewater	Recreation Facilities Asset Management Award of Excellence
Steve Moore, Town of Whitby	Don Harrison Energy Champion Award
Brian Gee	Award of Merit
Zack Tarantino	Award of Merit
Intact Public Entities	Corporate Award of Merit
Jeremy Lahie	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 Task Team of representatives from a variety of regional groups across the province, as well as other key allied organization members continued to provide input of a variety of sector specific trends, issues, and challenges in 2023. The valuable contributions of all the following individuals are recognized and not taken for granted.

TASK TEAM MEMBERS

- 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
- Zack Tarantino, Marmak
- Vicky VanRavenswaay, CRFP, Town of Pelham

Board Appointed Committees

ADMINISTRATION & FINANCE COMMITTEE

- Amy Gangl, CRFP, CAT
- Mark Reinert, CRFP, CIT, CPT (Chair)
- Cathy Seguin

AWARDS & RECOGNITION COMMITTEE

- Karen Cooke, RRFS, CAP, CIT (Chair)
- Kevin Gale, RRFS, CIT, CAT
- Randy Shaw, CRFP, CIT

ORFA Training Partnerships And Strategic Affiliations

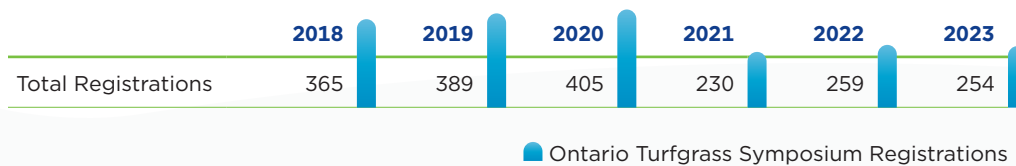
ONTARIO TURFGRASS SYMPOSIUM

The ORFA continues to be a proud partner in the planning and delivery of the Ontario Turfgrass Symposium (OTS). The 32nd in-person event, held February 22-23, 2023, offered delegates live as well as post-event session recordings. In summary, 254 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.



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.



The 2023 annual North American Rink Conference (NARCE) was conducted in Buffalo, New York and realized 117 participants as part of the Certified Ice Technician professional designation courses. A new Recreation Facility Environmental Services Management course was offered in joint partnership by ORFA and the U.S. Ice Rink Association with 12 registrations. In addition, 10 courses under the licensing agreement were delivered across the U.S. with a total of 257 registrations.

ASSOCIATION OF MUNICIPALITIES/LOCAL AUTHORITY SERVICES

The Association of Municipalities/Local Authority Services (AMO/LAS) and the Ontario Recreation Facilities Association have a mutually beneficial working arrangement that serves to educate the municipal sector on the current landscape, trends, and future needs specific to municipal parks and recreation operations and services.



Together, AMO/LAS and ORFA collaborate on matters related to policy development, advocacy and idea exchange and the ORFA continues to be an affiliate sponsor of AMO in 2023.

MUNICIPAL FINANCE OFFICERS' ASSOCIATION OF ONTARIO

The Municipal Finance Officers' Association of Ontario (MFOA) is the professional association of more than 4,500 municipal finance officers who are responsible for handling the financial affairs of municipalities and who are key advisors to councils on matters of finance policy. MFOA and the ORFA collaborate on training and development initiatives relevant to the learning needs of recreation facility professionals in the province.



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 continued in 2023 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 Director, Business Development continues to serve as a member of the Municipal and Community Affairs Advisory Council in 2023. 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 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. Significant reference for 2023 included the promotion and distribution of the TSSA Registered, Unattended Ice Surface Plant Advisory. In partnership with the TSSA Chief Officer, Operating Engineers was various online presentations to ORFA members, as well as a joint in-person pre-conference session at the Association of Municipalities of Ontario annual conference.

2022 Annual General Meeting Minutes

1. Introduction of the Meeting Chair, Call to Order and Welcome

John Milton, ORFA's Chief Administrative Officer (CAO), welcomed everyone at 9:30 a.m. on Wednesday, December 7, 2022, to an online virtual annual general meeting (AGM) and reminded all participants that the 2022 AGM continues in a virtual format to provide a greater member ease of access and information sharing on activities of the association over the past year. The CAO introduced Cathy Seguin as the current ORFA President, Chair of the Board of Directors, and Chair for the AGM. Cathy opened her introductory comments with an indigenous land acknowledgment, a moment of silence for all those that we have lost this year, and recognition of any ORFA Past-President participating to today's AGM.

2. Introduction of the CAO and Report - [Link](#)

The CAO, provided a review of the meeting rules of order and referred all participants to the 2022 ORFA Annual Report.

- 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.

3. Approval of the Annual General Meeting Minutes of Wednesday, December 7, 2021 - [Link](#)

As the first order of business, President Cathy Seguin directed all members to the [2021 AGM minutes](#) that were previously circulated as part of the 2022 annual report and posted on the Association's web site for public access.

MOTION: 2022/01/CARRIED

To approve the 2021 annual general meeting minutes.

Moved by: Kevin Gale, Town of Bradford West Gwillimbury

Seconded by: Brad Thomson, Municipality of Brockton

4. President's Report - [Link](#)

ORFA President and Chair of the Board of Directors, Cathy Seguin.

5. Administration and Finance Committee Report - [Link](#)

ORFA President-Elect and Chair of the Administration and Finance Committee, Mark Reinert.

Through the Chair, the following motions were entertained.

MOTION: 2022/02/CARRIED

To approve the 2021 audited financial statement as presented.

Moved by: Fred Horvath, Municipality of Clarington (Retired)

Seconded by: Joe Brown, City of Pembroke

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 2022. Mark Reinert recommended that we continue to use the accounting firm of Norton McMullen & Co. With no objections a motion was entertained.

MOTION: 2022/03/CARRIED

To approve the firm of Norton McMullen & Co. Chartered Professional Accounts as auditors for 2022.

Moved by: Ross Rankin, Town of Carleton Place

Seconded by: Kevin Gale, Town of Bradford West Gwillimbury

6. Awards and Recognition Committee Report - [Link](#)

The following awards were presented as part of the 2022 annual general meeting. Karen Cooke was introduced as Chair of the Awards and Recognition Committee.

Life Membership – John Archibald, Jay Kivell, Dave Loverock, Tony Panetta, Dave Wescott, Greg Wright

Doug Poulin Certificate of Achievement – Grace Beaman, Brock University

7. Nomination and Elections Committee Report - [Link](#)

Immediate Past-President, Ed Greer provided confirmation of the election results for the 2023/24 Board of Directors. The ORFA oath of office was conducted for the incoming Board as part of the swearing in task.

8. Other Business

President, Cathy Seguin opened the meeting for other business. No new business was raised requiring further action.

9. Adjournment

MOTION: 2021/04/CARRIED

To approve the adjournment of the 2022 virtual annual general meeting at 10:05 a.m.

Moved by: Amy Gangl, Municipality of North Perth

Seconded by: Brandon Drew, Municipality of North Middlesex

10. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 6, 2023.

Recording Secretary:



John Milton, Chief Administrative Officer

Association Partnerships



**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2022**

INDEX

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
9-14.	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, 2022 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, 2022 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 -

JOHN C. KARRAM, CPA
PAUL A. SIMPSON, CPA
PAUL W. McMULLEN, CPA

MARK D. POTTER, CPA
MICHAEL J. McNEILL, CPA
PETER A. SIMPSON, CPA

MARC F. CERNELE, CPA
ANTHONY G. DILIBERTO, CPA
JENNIFER A. STALEY, CPA

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 16, 2023

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

As at December 31,

2022**2021**

ASSETS**Current**

Cash and cash equivalents	\$ 1,522,342	\$ 1,052,261
Accounts receivable	4,701	32,765
Inventories (Note 2)	37,471	70,699
Prepaid expenses	17,117	18,121
	<u>\$ 1,581,631</u>	<u>\$ 1,173,846</u>

Internally Restricted Cash and Investments (Note 4) 1,370,872 1,359,259

Computer Equipment 29,089 -

\$ 2,981,592 \$ 2,533,105

LIABILITIES**Current**

Accounts payable and accrued liabilities	\$ 57,039	\$ 37,749
Government remittances payable	58,684	71,480
Deferred revenue (Note 5)	115,023	162,188
	<u>\$ 230,746</u>	<u>\$ 271,417</u>

NET ASSETS

Internally restricted (Note 3)	\$ 1,370,872	\$ 1,359,259
Unrestricted	<u>1,379,974</u>	<u>902,429</u>
	<u>\$ 2,750,846</u>	<u>\$ 2,261,688</u>

\$ 2,981,592 \$ 2,533,105

Commitments (Note 6)

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, 2022

	BALANCE - Beginning	EXCESS OF REVENUES OVER EXPENSES	TRANSFERS (Note 3)	BALANCE - Ending
Current Year				
INTERNALLY RESTRICTED				
Operation reserve	\$ 1,349,259	\$ 11,613	\$ -	\$ 1,360,872
Awards and Recognition reserve	10,000	-	-	10,000
	<u>\$ 1,359,259</u>	<u>\$ 11,613</u>	<u>\$ -</u>	<u>\$ 1,370,872</u>
UNRESTRICTED	<u>902,429</u>	<u>477,545</u>	<u>-</u>	<u>1,379,974</u>
	<u>\$ 2,261,688</u>	<u>\$ 489,158</u>	<u>\$ -</u>	<u>\$ 2,750,846</u>
Prior Year				
INTERNALLY RESTRICTED				
Operation reserve	\$ 1,337,112	\$ 12,147	\$ -	\$ 1,349,259
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>

See accompanying notes

- 4 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

STATEMENT OF REVENUES AND EXPENSES

For the year ended December 31,

2022

2021

UNRESTRICTED

REVENUES (Page 7)

Professional development	\$ 1,140,743	\$ 880,002
Communication and member services	521,184	478,039
Resource and recognition	74,192	65,760
Interest	20,806	4,060
Corporate affiliation	-	530
	<u>\$ 1,756,925</u>	<u>\$ 1,428,391</u>

EXPENSES (Page 8)

Administration and finance	\$ 1,065,948	\$ 975,911
Professional development	138,311	107,119
Resource and recognition	56,504	37,132
Communication and member services	16,071	13,714
	<u>\$ 1,276,834</u>	<u>\$ 1,133,876</u>

EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED BEFORE THE FOLLOWING:

\$ 480,091 \$ 294,515

Gain on foreign exchange	2,558	38
Government assistance (Note 8)	2,168	188,846
Depreciation	<u>(7,272)</u>	<u>-</u>

EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED

\$ 477,545 \$ 483,399

INTERNALLY RESTRICTED - OPERATION RESERVE

REVENUES

Interest	\$ 11,613	\$ 12,147
----------	-----------	-----------

EXPENSES

- -

EXCESS OF REVENUES OVER EXPENSES

- INTERNALLY RESTRICTED - OPERATION RESERVE \$ 11,613 \$ 12,147

See accompanying notes

- 5 -

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

For the year ended December 31,

2022**2021**

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

Excess of revenues over expenses - unrestricted	\$ 477,545	\$ 483,399
Items not affecting cash:		
Amortization	<u>7,272</u>	<u>-</u>
	\$ 484,817	\$ 483,399
Net change in non-cash working capital balances:		
Accounts receivable	28,064	17,884
Inventories	33,228	4,083
Prepaid expenses	1,004	(7,391)
Accounts payable and accrued liabilities	19,290	6,281
Government remittances payable	(12,796)	16,420
Deferred revenue	<u>(47,165)</u>	<u>(50,308)</u>
	\$ 506,442	\$ 470,368

INVESTING ACTIVITIES

Purchase of capital assets	\$ (36,361)	\$ -
Purchase of GIC	<u>(246,439)</u>	<u>-</u>
	\$ (282,800)	\$ -

INCREASE IN CASH AND CASH EQUIVALENTS

\$ 223,642 \$ 470,368

CASH AND CASH EQUIVALENTS - Beginning1,303,484 833,116**CASH AND CASH EQUIVALENTS - Ending**\$ 1,527,126 \$ 1,303,484**SUPPLEMENTARY CASH FLOW INFORMATION**

Cash and cash equivalents consist of the following:

Unrestricted cash	\$ 1,522,342	\$ 1,051,700
Unrestricted PayPal balance	<u>-</u>	<u>561</u>
	\$ 1,522,342	\$ 1,052,261
Internally restricted cash (Note 3)	<u>4,784</u>	<u>251,223</u>
	\$ 1,527,126	\$ 1,303,484

See accompanying notes

- 6 -

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

For the year ended December 31,	2022	2021
Professional Development		
Training – Regional and Online	\$ 1,018,911	\$ 865,305
Pool and Hot Tub Alliance (formerly the National Swimming Pool Foundation)	13,099	10,964
Regional information sessions	<u>1,035</u>	<u>3,733</u>
	<u>\$ 1,140,743</u>	<u>\$ 880,002</u>
Communication and Member Services		
Membership fees		
Group	\$ 192,409	\$ 180,237
Individual and student	134,321	133,884
Corporate	<u>27,251</u>	<u>33,137</u>
	\$ 353,981	\$ 347,258
Job search fees	160,944	126,140
Advertising	<u>6,259</u>	<u>4,641</u>
	<u>\$ 521,184</u>	<u>\$ 478,039</u>
Resource and Recognition		
Manuals, logbooks and souvenir sales	<u>\$ 74,192</u>	<u>\$ 65,760</u>
Interest	<u>\$ 20,806</u>	<u>\$ 4,060</u>
Corporate Affiliation		
Showcase	<u>\$ -</u>	<u>\$ 530</u>

See accompanying notes

- 7 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

SCHEDULE OF EXPENSES

For the year ended December 31,

2022

2021

Administration and Finance

Wages and benefits	\$ 767,412	\$ 737,452
Office equipment and software	95,184	34,833
Office rent	63,229	77,375
Bank and credit card charges	51,941	37,497
Telephone	23,570	23,210
Insurance	22,750	19,993
Office supplies, photocopies and printing	14,983	26,102
Accounting and bookkeeping	13,050	11,900
Board meetings	9,143	-
Postage	4,686	6,051
Legal	-	1,498
	<u>\$ 1,065,948</u>	<u>\$ 975,911</u>

Professional Development

Training – Regional and Online	\$ 117,908	\$ 107,119
Annual training	20,403	-
	<u>\$ 138,311</u>	<u>\$ 107,119</u>

Resource and Recognition

Log books	\$ 38,318	\$ 32,154
Partnership development	6,129	41
Souvenir purchases	5,170	520
Awards	4,502	3,054
Refrigeration manuals	2,385	1,363
	<u>\$ 56,504</u>	<u>\$ 37,132</u>

Communications and Member Services

Marketing and communications	\$ 11,663	\$ 13,168
Professional designation program	4,408	(29)
Printing and distribution	-	575
	<u>\$ 16,071</u>	<u>\$ 13,714</u>

See accompanying notes

- 8 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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. Significant estimates include the estimated useful life of capital assets.

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:

	<u>Rate</u>	<u>Method</u>
Computer equipment	5 years	Straight-line

- 9 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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.

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.

- 10 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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 exchanged 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, guaranteed investment certificates 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.

- 11 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

2. INVENTORIES

Inventories consist of the following:

	2022	2021
Printed materials	\$ 37,217	\$ 70,445
Promotional materials	<u>254</u>	<u>254</u>
	<u>\$ 37,471</u>	<u>\$ 70,699</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. There were no transfers in either 2022 or 2021

Internally restricted cash and investments consist of the following:

	2022	2021
Restricted cash	\$ 4,784	\$ 251,223
Guaranteed investment certificates, 0.40 - 4.10% (2021 - 0.55 - 1.75%), maturing between September 2023 and December 2025	<u>1,366,088</u>	<u>1,108,036</u>
	<u>\$ 1,370,872</u>	<u>\$ 1,359,259</u>

4. COMPUTER EQUIPMENT

Computer equipment consist of the following:

	2022			2021
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	<u>\$ 36,361</u>	<u>\$ 7,272</u>	<u>\$ 29,089</u>	<u>\$ -</u>

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

5. DEFERRED REVENUE

Deferred revenue consists of the following:

	2022	2021
Membership fees	\$ 106,250	\$ 153,415
EXPO sponsorship	5,805	5,805
Alumni community activity funds	<u>2,968</u>	<u>2,968</u>
	<u>\$ 115,023</u>	<u>\$ 162,188</u>

6. COMMITMENTS

The Association has entered into a ten year lease for its office premises expiring October 2026. The Association also leases office equipment the expires April 2023. Future minimum annual payments for each of the next four years are as follows:

	Premises	Equipment	Total
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>\$ 95,608</u>	<u>\$ 2,788</u>	<u>\$ 98,396</u>

7. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's exposure to and concentrations of risks as at December 31, 2022:

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, 2022. There has been no change in the assessment of credit risk from the prior year.

- 13 -

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

7. FINANCIAL INSTRUMENTS - Continued

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 2.9% (2021 - 1.9%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2022, cash and cash equivalents of \$87,209 (2021 - \$86,458) 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 \$2558 for 2022 (2021 - \$37). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2022 was 1.30 (2021 - 1.25).

8. GOVERNMENT ASSISTANCE

During the year, the Association applied for and received \$2,168 (2021 - \$188,846) in government assistance under the federal government's Canada Emergency Wage Subsidy, and Canadian Emergency Rent Subsidy COVID relief programs.

- 14 -



1 Concorde Gate, Suite 102,
Toronto, Ontario M3C 3N6

T.416.426.7062

www.orfa.com