



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.

2011 ANNUAL REPORT





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
- The communication network of our stakeholders being important in advancing our mission
- Products and services developed and promoted in response to market needs
- Results based on business-centred principles.

WE BELIEVE IN:

- Serving our stakeholders
- Strategic partnerships/alliances
- Advancement of the recreation facility profession
- Promoting safe, efficient and accessible recreation facilities
- Information management being the core activity of the Association
- Recreation facilities contribute to a healthy community
- Quality recreation facilities are an essential part of the recreation experience.

CORE BUSINESS

Our core business is the creation and collection of information that has value to the recreation facilities profession. We will distribute this information to our members, key stakeholders and partners and to the general public.

GOALS

1. Strategic Alliances - Establish mutually beneficial alliances with similarly positioned organizations that further 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. Communication of Information - Collect, create and distribute information and resources to keep our members and professionals in the broader facilities sector informed.
4. Professional Development - Develop and deliver professional development opportunities to increase the effectiveness of professionals in the recreation facility profession.
5. Professional Recognition - Sustain a high level of professional accreditation by delivering certification training programs and promoting professional designations.
6. Business Approach - Execute business-centred operating principles to achieve financial sustainability and maintain profitability.

2011/12 BOARD OF DIRECTORS

Steve Hardie, RRFA, CIT, CPT
 President/Chair of the Board
 Municipality of North Perth

Rob Lilbourne, RRFA, CIT
 Past President
 City of St. Thomas

Trevor Sanderson, CIT
 Director – Southern Region
 Township of Zorra

Rob Tunney, RRFA, CIT
 Director – Central Region
 St. Michael's College School Arena

Larry Fisher
 President-Elect/Director – Eastern Region
 University of Guelph – Kemptville Campus

Dan McArthur, RRFA, CIT
 Director – Northern Region
 City of Dryden (Retired)

Justin Fidler, CIT
 Director-at-Large
 Western Fair Association

Gary Makins, RRFA
 Director-at-Large
 City of Port Colborne

Richard Poole
 Corporate Director
 Cimco Refrigeration

ORFA PROFESSIONAL STAFF

John Milton
 Chief Administrative Officer

Sharon Dias
 Administrative Assistant

Monica Gurgersaud
 Office Assistant

Terry Piche, RRFA, CIT
 Technical Director

Rebecca Russell
 Facilities Librarian

Hubie Basilio
 Public Relations & Communications
 Coordinator

Remo Petrongolo
 Director, Business Development

President's Report

2011 marks the first year of a two year term as President and Chair of the ORFA Board of Directors. The past year has been extremely rewarding allowing me the opportunity to meet many new faces in the recreation facility industry.

I would like to extend a sincere thank-you to the ORFA staff along with the Board of Directors and Operational Committees of the Association for their continued dedication and hard work on behalf of the Association and membership needs. I would also like to thank my employer, The Municipality of North Perth for allowing me the time to continue my involvement with the ORFA.

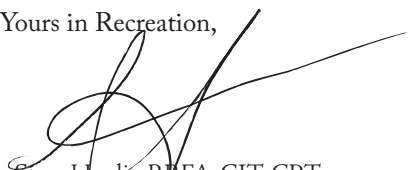
The Association continues to operate under the guiding principles of the ORFA Mission and Vision as well as the 2009-11 Strategic Plan based on the following six key strategic goal areas: Strategic Alliances, Membership Services, Communication of Information, Professional Development, Professional Recognition, and Business Approach. In 2012 the Board of Directors will undertake a review of the existing strategic plan and make required revisions and amendments to ensure the ORFA continues to operate and function in a progressive manner.

Attendance at both the Annual Professional Development Program at the University of Guelph, as well as Regional Training Opportunities continues to be strong. It is my feeling that as the recreation facility profession continues to move forward the need and requirement for ongoing professional development will only be greater. We continue to distance ourselves from the era of handing over facility keys to new facility workers with little experience and/or lack of training.

Looking forward to 2012, the ORFA will strive to continue to improve upon the Annual Professional Development Program and EXPO which had been relocated in 2011. As a new initiative, the Association will be in attendance at the Association of Municipalities of Ontario (AMO) Annual Conference in Ottawa in an effort to promote the ORFA and our services to elected officials and senior municipal administrative personnel.

The ORFA Board of Directors election will take place in the fall of 2012. I strongly encourage all members that have contemplated becoming involved in the Association to consider the upcoming election as an opportunity to become the future of the ORFA.

Yours in Recreation,



Steve Hardie, RRFA, CIT, CPT
 President and Chair

CHIEF ADMINISTRATIVE OFFICER ANNUAL REPORT

It is my pleasure to once again provide the membership of the Ontario Recreation Facilities Association Inc. with this Annual Report that highlights some of the key initiatives and significant achievements of the last operating year.

The highlights would not have been possible without the dedication and commitment of your elected Board of Directors, volunteer committee members, and professional staff as we collectively strive to meet our mission “to provide leadership in the development and delivery of innovative training and education programs, value-added services, and quality products for the benefit of the recreation facility profession.”

Working together as a team, we have come to the end of another successful and productive year and continue in a direction of realizing our vision, “To be the leader in the recreation facilities profession.”

ASSOCIATION ACTIVITIES

Membership Report

The ORFA has 5,004 members who operate and manage recreation facilities in municipalities, educational institutions, government agencies, First Nations communities and in the private recreation sector. Members also include businesses and industries that support the recreation sector.

MEMBERSHIP CATEGORY	2009	2010	2011
Group (Primary Contacts)	285	286	276
Group (Employees)	3452	3923	4014
Corporate	136	129	115
Individual	401	424	586
Life	8	8	7
Student	3	4	6
Total Members	4285	4774	5004

56th Annual Professional Development Program

The ORFA's flagship program was held Sunday, May 1 to Friday, May 6, 2011 at the University of Guelph and attracted 551 registered delegates. The program consisted of 25 different courses covering the span of four major disciplines: administration and management; aquatic facility operations; buildings and grounds and refrigeration and ice. The ORFA is thankful to the Office of Open Learning, University of Guelph for its continued support in acting as host for this annual program. Further, the ORFA is grateful to the following sponsors for their financial support of 2011 programs:

Sponsor: EXPO and Awards & Recognition Dinner – CIMCO Refrigeration

Sponsor: Welcome Reception – Schoolhouse Products Inc.

Sponsor: 2011 Professional Development Events Brochure – Canadian Red Cross

Sponsors: EXPO T-Shirts – Schoolhouse Products Inc., ABC Recreation Ltd., Henderson Recreation, OES, Resurfice Corp.

	2009	2010	2011
Annual Professional Development	523	542	551
Program Registration			
Historical Running		17,901	
Total Since 1956			

2011 EXPO

The 2011 EXPO was held on May 4th at the Delta Guelph Hotel and Conference Centre in conjunction with the Association's 56th Annual Professional Development Program. The 2011 EXPO was a success with a sell-out of 77 booths (compared to 84 in 2009 and in 2010). The event drew over 600 guests

Regional Training

The ORFA delivered 54 different training courses in 2011 with a total of 902 registrations.

	2009	2010	2011
Regional Training Registrations	917	757	902
# of Courses	61	49	54

Operational Forums

Two Operational Forums were offered in 2011. These one-day events provided members and interested stakeholders with the opportunity to listen and learn from a roster of guest speakers who presented on a variety of timely issues and trends affecting the recreation facility sector. The summer event, held June 22nd in the City of St. Catharines, was produced in collaboration with the Ontario Parks Association and the Sports Turf Association (under the Parks and Open Space Alliance banner) and attracted 38 delegates and included 6 corporate displays. The fall event, held December 7th in the City of Pickering, included the ORFA annual general meeting.

Facility Forum

The ORFA's official publication, *Facility Forum*, is produced 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 and industry news. Over 2000 copies of the magazine are distributed on a quarterly basis and serves as the Association's primary print media service to members. New for 2011 included an online version of the magazine available to members only. The online member access served to allow greater readership of the publication to those who would not typically receive the printed version under a group membership.

Facilities Library

The Facilities Library serves the individual resource needs of ORFA members and continues to operate as a free search and retrieval service as one of the many benefits of membership. Working with various ORFA technical advisory committees and the Technical Director, the Facilities Librarian provides administrative and research support to various resource initiatives. The Facilities Librarian also acts as editor of *Facility Forum* and generates content for the weekly E-News electronic distribution.

E-News

E-News continues to be an important communication tool for the Association and was distributed to 3,293 in 2011 compared to 2,347 members in 2010 (resulting in a 40% increase) and 1,571 members in 2009. E-News regularly informs our members on a variety of topics including education and training opportunities, Association news, recreation sector and related industry information and alerts.

Facility Corner

Facility Corner is ORFA's online discussion board available to both members and industry stakeholders. In 2011, 156 individuals registered for this service resulting in 60 different posts in 5 forums.

Job Search Program

As of November 2011, the ORFA received 89 job postings (equal to 2010). This member benefit continues to be an extremely viable mechanism for employers to promote job openings to a dedicated work force.

ORFA Professional Designation Program

The ORFA grants members the exclusive use of the following professional designations: 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 Aquatic Professional and Refrigeration Plant Operations Technician. In 2011, 54 new professional designations were issued. To-date, 1041 ORFA professional designations have been issued.

	2011 ISSUED	2011 ACTIVE
RRFA	0	64
RRFM	1	16
RRFS	3	39
RRFO	3	14
RGP	5	15
RSP	0	0
CIT	33	793
CPT/POSA	3	39
CAT/CAP	6	35
RPOT	0	26
Total	54	1041

Certified Ice Technician (CIT) Recertification

The ORFA Board of Directors and association staff have spent considerable time and effort in response to member needs to create a recertification program for the Certified Ice Technician professional designation that was appropriate, accessible, attainable and affordable for all. In doing so, three options of recertification continued to be available for those requiring recertification in 2011: a challenge exam, a classroom-based recertification course, and an online recertification course. The online recertification course was developed in partnership with the University of Guelph, Office of Open Learning and features state of the art online learning tools tailored to meet ORFA needs. Recertification assists both the Association to be diligent in its responsibilities to serve our member needs as well as the employer to meet the *Occupational Health and Safety Act's* requirement to ensure the workplace has competent workers.

Awards & Recognition

The following individuals have been recognized as 2011 award recipients:

Peter Dunbar, Town of Collingwood	Certificate of Merit
LouAnn Birkett, Regional Municipality of Durham	Certificate of Merit
Jennifer Francis, City of Dryden	Certificate of Merit
Denny Bryan, Barry Bryan and Associates	Corporate Certificate of Merit
Paul Barnetson	Doug Poulin Award of Achievement
Brett Palmer	Doug Poulin Award of Achievement
Ben Beech	Doug Poulin Award of Achievement
John Archibald, Town of Halton-Hills	Ronald G. Burnside Memorial Award
Ian Storey, I.B. Storey Professional Energy Solutions	Don Harrison Energy Champion Award
Dave Loverock	Doug Moore Ambassador Award
Dave Wescott	Tony Brenner Mentor Award

ORFA Committees

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

OPERATIONAL COMMITTEES:

Arena Technical Advisory Committee - Graham Nesbitt, RRFA, CIT, John Archibald, RRFA, CIT, Steve Hardie, RRFA, CIT, CPT, Kevin Hill, CIT, Dave Merriman, Dave Wescott, CIT, Tony Brenner, RRFA, CIT, Terry Piche, RRFA, CIT (staff resource) and Rebecca Russell (staff resource)

Aquatics Technical Advisory Committee - Jennifer Francis, RRFM, Lesley Elashuk, Dan McArthur, RRFA, CIT, Gary Makins, RRFA, Gail Botten, Rob Braid, CAT, Rob Bell, RRFA, Terry Piche, RRFA, CIT (staff resource) and Rebecca Russell (staff resource)

Refrigeration Technical Advisory Committee - Bill Vass, Gaston Boissonneault, Tony Panetta, Dave Wescott, CIT, Justin Fidler, CIT, Jon Lowe, Tony Brenner, RRFA, CIT, Terry Piche, RRFA, CIT (staff resource) and Rebecca Russell (staff resource)

Grounds Technical Advisory Committee Members (representatives to the Parks and Open Space Alliance) - Mark Reinert, RRFM, CIT, CPT, Jay Kivell, Larry Fisher, Remo Petrongolo (staff resource), Terry Piche, RRFA, CIT (staff resource) and Rebecca Russell (staff resource)

BOARD APPOINTED COMMITTEES:

Administration & Finance Committee - Steve Hardie, RRFA, CIT, CPT, Rob Lilbourne, RRFA, CIT and Larry Fisher

Awards & Recognition Committee - Rob Tunney, RRFA, CIT and Rob Lilbourne, RRFA, CIT

ORFA Strategic Plan 2009-2011

By the end of 2011, many of the strategic goals have been successfully accomplished or adjusted, to meet changing environmental factors. In early 2012, the Board of Directors and Association staff will create and implement a new three plan into 2014.

GOVERNMENT/ORGANIZATION RELATIONS:

Canadian Recreation Facilities Council (CRFC)



ORFA President, Steve Hardie and Past President, Rob Lilbourne represented the Association at the 2011 annual forum held in Winnipeg, Manitoba June 12 – 15, 2011. The annual forum continues to bring together key representatives from other provincial and territorial facilities organizations, as well as government representatives, and other allied organizations in this sector to share experiences and address national facility issues and concerns. ORFA Chief Administrative Officer, John Milton also serves as Chief Executive Officer of the Canadian Recreation Facilities Council under a collaborative partnership that has ORFA act as the national administrative office for CRFC through June 2013.

Canadian Red Cross - Ontario Zone



In partnership with:



The ORFA and the Canadian Red Cross – Ontario Zone continue to partner in the promotion and delivery of the Certified Aquatic Professional (CAP) professional designation. The Certified Aquatic Professional training program consists of three courses representing 48 hours of classroom based instruction and hands on training. The courses are Essentials of Swimming Pool Operations; Aquatic Facility Operations Beyond the Basics; and Aquatic Program Administration. Representatives of Canadian Red Cross also serve as members of the Aquatics Technical Advisory Committee.

Ontario Arenas Alumni



A healthy and co-operative partnership continues to mature with the Alumni family. The ORFA recognizes the Alumni as the foundation and pioneering members of the Association and continues to recognize this partnership with complimentary exposure at the ORFA EXPO tradeshow, in *Facility Forum*, and in our weekly E-News. The ORFA maintains a web site link to the OAA and also administers the web site on behalf of the Alumni Management Board. Our appreciation is extended to Mr. Bud Stanley and all other Alumni Board of Management for their continued support in fostering this mutually beneficial relationship

Ontario Turfgrass Symposium



The ORFA continues to be a proud partner in the planning and delivery of the Ontario Turfgrass Symposium. The theme for OTS 2011 was “On the Cutting Edge” and was held February 23 – 24 at the University of Guelph. Registrations totaled 462 delegates in 2011 compared to 348 in 2010. This annual event is produced in partnership with the Sports Turf Association, Guelph Turfgrass Institute, Nursery Sod Growers Association, Professional Lawn Care Association of Ontario, Ontario Ministry of Agriculture and Food, and the Office of Open Learning at the University of Guelph.

ORFA/CIMCO Refrigeration Training



Arena operators across North America continue to benefit from the partnership between the ORFA and CIMCO Refrigeration in providing recreation facility-focused refrigeration training. These enhanced programs have improved both the basic training for operators and serve as the preparatory course for the Technical Standards and Safety Authority (TSSA)-Regulated Refrigeration Operator RB-1 and RB-2 examinations. In 2011, 44 students registered for advanced refrigeration training compared to 60 in 2010.



ORFA/STAR Alliance

The ORFA and Serving the American Rinks (STAR) Alliance was created in 2001 and continues to successfully operate under a partnership agreement to jointly-deliver training courses applicable to the Certified Ice Technician (CIT) professional designation to the US arena industry. ORFA instructors taught at the 9th Annual North American Rink Conference (NARCE) held May 16 – 19 in Dearborn, Michigan to lead technical training courses that are required for the CIT professional designation. The ORFA also continues to have a limited licensing agreement with STAR in the sales and distribution of various rink logbooks to the US market.



NHL Facility Operations

The ORFA/STAR Alliance remains the educational choice of the NHL facility operators group. This annual forum allows for both training and team building to address operational issues that affect these larger unique venues.



Parks and Open Space Alliance (POSA)

The Parks and Open Space Alliance (POSA) is a coalition of the Ontario Parks Association, the Ontario Recreation Facilities Association and the Sports Turf Association dedicated to strengthening parks and open space practitioners through professional development, recognition and advocacy. The Alliance offered a June 22nd, 2011 Summer Operational Forum in the City of St. Catharines that attracted 38 delegates and 6 exhibitors. In addition, the POSA partner organizations worked in collaboration to offer the 2nd annual "Introduction to Synthetic Turf and Maintenance" training session held November 10th at the Civic Recreation Complex, Oshawa. The workshops covered every aspect of synthetic turf from planning and budgeting to bid proposal preparation and evaluation, to construction, installation and maintenance considerations.



Public Services Health & Safety Association

ORFA's Chief Administrative Officer, John Milton continues to serve a member of the Municipal and Community Affairs Advisory Council in 2011. The Public Services Health & Safety Association (PSHSA) is a not for profit corporation created as a result of a restructuring of Ontario's health and safety associations. Its creation marks the beginning of a new approach to delivering prevention services in Ontario. 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.

Respectfully submitted,

John Milton
Chief Administrative Officer



**ONTARIO RECREATION FACILITIES ASSOCIATION INC - ANNUAL GENERAL MEETING MINUTES
DECEMBER 1, 2010**

1. Call to Order and Welcome

Rob Lilbourne, President and Chair of the Board welcomed all present to the Angus Glen Community Centre in the Town of Markham and called the meeting to order at 1:16 pm following a morning of Corporate displays and information sessions. Appreciation was extended by ORFA's President to the Angus Glen Community Centre staff for hosting today's event.

2. Approval of the Annual General Meeting minutes of Wednesday, December 2, 2009

All delegates received a copy of the 2009 AGM minutes at registration check in. President Rob Lilbourne looked for confirmation and approval of the 2009 Annual General Meeting minutes.

Moved by: C. Earle Moore, City of Brockville
Seconded by: Lee Rabbitts, Norfolk County

CARRIED

3. President's Report

Rob Lilbourne summarized his time as ORFA President, highlighting the Strategic Plan as a valuable tool that enabled the Board and staff to set achievable goals and stay focused on what is important to the membership. He also referenced ORFA entering the on-line professional development world, with the launch of the CIT recertification program as a significant achievement during his tenure as President. Rob concluded his remarks by stating that he enjoyed his time as President and will continue to work hard for you the member in his new capacity as Past President.

4. Treasurer's Report

John Milton reported that the ORFA Constitution has undergone a significant update with the assistance of legal counsel during 2009/2010. Moving forward the old Constitution will now be known as the ORFA By-Law. The update to the document was accepted by the membership during the voting process and received a 99% acceptance vote.

John Milton also reviewed the process that resulted in having an audited 2009 financial statement. The audited 2009 financial statement was shared with all members as a section of the 2010 ORFA Annual Report. With no questions raised related to the review of the audit by the Treasurer, a motion to accept the 2009 ORFA audited financial statement was entertained.

Moved by: Kathy Ballantyne, Brant County
Seconded by: Greg Wright, Northeastern Manitoulin and the Islands

CARRIED

As required in the ORFA By-Law, the Treasurer reminded members that we are required to confirm the auditors for 2010. The Treasurer recommended that we continue to use the firm of Norton McMullen & Co. With no objections a motion was entertained.

Moved by: James Morris, City of Barrie
Seconded by: Todd Knechtel, County of Norfolk

CARRIED

5. Nominating Committee Report

Nominating Committee Chair Jennifer Francis was unable to attend the annual general meeting due to work commitments in the City of Dryden and unfortunately Rob Bell from the Town of Markham, who acted as scrutineer, was also not in attendance today due to a late unexpected work issue. CAO John Milton was asked to read Rob Bell's elections results report.

In summary, Rob's report indicated that "It was my pleasure to act as a scrutineer for the ORFA elections for the Board of Directors. The results of the required elections concluded with Larry Fisher being elected for Director of Eastern Region and Richard Poole for Corporate Director. All candidates are to be congratulated for their willingness to accept nomination and participate in the election process".

The ORFA 2011-2012 Board of Directors are:

Steve Hardie, President and Chair,
Rob Lilbourne, Past-President
Rob Tunney, Director Central Region
Larry Fisher, Director of Eastern Region
Trevor Sanderson, Director Western Region
Justin Fidler, Director at Large
Gary Makins, Director at Large

Greg Wright, Past President was in attendance at the AGM and was requested to perform the swearing in ceremony. It was duly noted that the newly elected Board will have the vacancy of a Director of Northern Region position as a first order of business. A motion to receive the Nominating Committee report was entertained at this time.

Moved by: Ralph Gordon, County of Malahide
Seconded by: Randy Weldon, University of Toronto

CARRIED

6. New President

Steve Hardie was asked to share a few words as the ORFA incoming President. Steve remarked that he has been part of the ORFA for over twenty five years participating in numerous courses and sitting on a number of committees and has served as a Board for the last ten years. He commented that he is looking forward to working with dedicated and energetic board members and staff as we continue to work towards our strategic plan. Steve thanked the past Board for their dedication and hard work and concluded with an open opportunity for members to please contact himself or one of the other Board members if members have any questions, concerns or suggestions.

7. Adjournment

As there was no other new business the meeting was adjourned at 1:35 pm.

Moved by: Greg Wright, Northeastern Manitoulin and the Islands
Seconded by: C. Earle Moore, City of Brockville

CARRIED

8. Next Meeting Date

The next annual general meeting date was identified for Wednesday, December 7, 2011 in the City of Pickering.

Recording Secretary:



John Milton, Chief Administrative Officer

ONE VALLEYWOOD DRIVE, SUITE 200
MARKHAM, ONTARIO L3R 5L9
TELEPHONE (905) 479-7001
FAX (905) 479-0045

REVIEW ENGAGEMENT REPORT

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

We have reviewed the statement of financial position of Ontario Recreation Facilities Association Inc. as at December 31, 2010 and the statements of changes in net assets and revenue and expenses for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Association.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.



NORTON MCMULLEN & CO. LLP
Chartered Accountants. Licensed Public Accountants

MARKHAM, Canada
October 28, 2011

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

**STATEMENT OF FINANCIAL POSITION
As at December 31,**


2010

2009

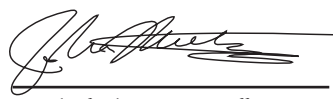
ASSETS		
Current		
Cash and Cash Equivalents		
Unrestricted	\$ 307,146	\$ 150,776
Held in trust (Note 3)	57,162	41,791
Internally restricted (Note 4)	213,313	210,551
Accounts receivable	36,347	56,314
Inventory (Note 5)	76,669	100,539
Prepaid expenses and sundry assets	10,012	13,667
	<u>\$ 700,649</u>	<u>\$ 573,638</u>
LIABILITIES		
Current		
Accounts payable and accruals	\$ 30,665	\$ 28,631
Government remittances payable	\$ 21,933	\$ -
CRFC trust funds (Note 3)	57,162	41,791
Deferred revenue	47,668	26,409
	<u>\$ 157,428</u>	<u>\$ 96,831</u>
NET ASSETS		
Internally restricted (Note 4)	\$ 213,313	\$ 210,551
Unrestricted	329,908	266,256
	<u>\$ 543,221</u>	<u>\$ 476,807</u>
	<u>\$ 700,649</u>	<u>\$ 573,638</u>

Commitments (Note 8)

Approved by the Board:



President



Chief Administrative Officer

**STATEMENT OF CHANGES IN NET ASSETS
For the year ended December 31, 2010**

	Opening Balance (unaudited)	Excess (Shortfall) of Revenue Over Expenses	Transfers (Note 6)	Closing Balance
INTERNALLY RESTRICTED NET ASSETS				
Current Period				
Operating reserve	\$ 204,177	\$ 2,762	\$ -	\$ 206,939
Bursary reserve	<u>6,374</u>	<u>-</u>	<u>-</u>	<u>6,374</u>
	<u>\$ 210,551</u>	<u>\$ 2,762</u>	<u>\$ -</u>	<u>\$ 213,313</u>
Prior Period				
Operating reserve	\$ 142,433	\$ 5,976	\$ 55,768	\$ 204,177
Bursary reserve	<u>6,374</u>	<u>-</u>	<u>-</u>	<u>6,374</u>
	<u>\$ 148,807</u>	<u>\$ 5,976</u>	<u>\$ 55,768</u>	<u>\$ 210,551</u>
UNRESTRICTED NET ASSETS				
Current Period	<u>\$ 266,256</u>	<u>\$ 63,652</u>	<u>\$ -</u>	<u>\$ 329,908</u>
Prior Period	<u>\$ 313,919</u>	<u>\$ 8,105</u>	<u>\$ (55,768)</u>	<u>\$ 266,256</u>

**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010**

1. PURPOSE OF THE ORGANIZATION

The Ontario Recreation Facilities Association Inc. ("Association") is a not-for-profit corporation whose mission is to provide leadership in the development and delivery of innovative training and education programs, value-added services and quality products for the benefit of the recreation facility profession. The Association is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

Revenues and expenses are reported on the accrual basis of accounting. Accordingly, revenues and expenses are recognized only when they are earned or incurred. Any revenue received, directly related to future expenses, is reflected in the accounts as deferred revenue.

(b) Revenue Recognition

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 includes revenue generated from membership, professional designation and advertising fees. 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 professional designations is recognized when certification is complete and the fees and dues paid. Advertising revenue is based on the date the advertisement is published. Membership and advertising fees paid in advance are recorded as deferred revenue.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

**STATEMENT OF REVENUE AND EXPENSES
For the year ended December 31,**

2010 2009

UNRESTRICTED OPERATIONS

REVENUE (Page 12)		
Professional development	\$ 883,587	\$ 916,098
Communication and member services	308,222	335,748
Resource and recognition	72,155	84,146
Corporate affiliation	69,555	74,630
Interest	880	444
	<u>\$ 1,334,399</u>	<u>\$ 1,411,066</u>

EXPENSES (Page 13)

Administration and finance	\$ 694,653	\$ 670,894
Professional development	448,939	557,155
Corporate affiliation	56,109	55,512
Resource and recognition	52,981	68,563
Communication and member services	18,065	50,837
	<u>\$ 1,270,747</u>	<u>\$ 1,402,961</u>

EXCESS OF REVENUE OVER EXPENSES – UNRESTRICTED	<u>\$ 63,652</u>	<u>\$ 8,105</u>
---	------------------	-----------------

INTERNALLY RESTRICTED OPERATING RESERVE

REVENUE		
Interest	\$ 2,762	\$ 5,976
EXPENSES	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUE OVER EXPENSES – INTERNALLY RESTRICTED	<u>\$ 2,762</u>	<u>\$ 5,976</u>

SCHEDULE OF REVENUE

For the year ended December 31, 2010 2009

Professional Development		
Regional training	457,162	\$ 402,481
Annual training program	\$ 404,246	495,931
Regional information sessions	22,179	17,686
	<u>\$ 883,587</u>	<u>\$ 916,098</u>
Communication and Member Services		
Membership fees		
Group	\$ 154,039	\$ 154,128
Corporate	56,819	60,897
Individual and student	21,675	13,480
	<u>\$ 232,533</u>	<u>\$ 228,505</u>
Job search fees	45,450	33,588
Professional designations fees and dues	16,010	15,770
Facility forum advertising	14,229	57,885
	<u>\$ 308,222</u>	<u>\$ 335,748</u>
Resource and Recognition		
Manuals, logbooks and souvenir sales	<u>\$ 72,155</u>	<u>\$ 84,146</u>
Corporate Affiliation		
Tradeshow display fees	<u>\$ 69,555</u>	<u>\$ 74,630</u>
Interest	<u>\$ 880</u>	<u>\$ 444</u>

SCHEDULE OF EXPENSES
For the year ended December 31,

2010

2009

Administration and Finance		
Wages and benefits	\$ 508,852	\$ 480,915
Less: Amounts charged to specific projects	(7,200)	(23,200)
	<u>\$ 501,652</u>	<u>\$ 457,715</u>
Office supplies, photocopies and printing	45,878	51,940
Office rent	35,699	33,951
Bank and credit card charges	26,247	27,034
Board meetings - travel, meals and accommodation	21,524	20,559
Postage	16,487	14,787
Telephone	16,314	22,539
Accounting and bookkeeping	11,824	13,972
Insurance	10,401	10,452
Office equipment and software	8,627	17,945
	<u>\$ 694,653</u>	<u>\$ 670,894</u>
Professional Development		
Regional training programs	\$ 234,808	\$ 254,194
Annual training program	206,058	282,627
Regional information sessions	\$ 6,573	3,362
Casual help	1,500	16,972
	<u>\$ 448,939</u>	<u>\$ 557,155</u>
Corporate Affiliation		
Trade shows	\$ 52,710	\$ 49,512
Event sponsorships	3,399	-
Administration wage cost allocation and casual help	-	6,000
	<u>\$ 56,109</u>	<u>\$ 55,512</u>
Resource and Recognition		
Log books	\$ 36,275	\$ 40,635
Refrigeration manuals	11,348	9,731
CRFC	3,171	5,641
Facility library	1,368	2,156
Awards	1,058	3,226
Partnership development	153	7,174
Souvenir purchases	(392)	-
	<u>\$ 52,981</u>	<u>\$ 68,563</u>
Communications and Member Services		
Facility Forum printing and distribution	\$ 11,679	\$ 40,386
Advisory Committee meetings	3,253	6,885
Professional designation program	2,323	1,549
Membership cards, certificates, directory and decals and bereavement	810	2,017
	<u>\$ 18,065</u>	<u>\$ 50,837</u>

ONTARIO RECREATION FACILITIES ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

2. SIGNIFICANT ACCOUNTING POLICIES 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

Membership fees are set annually by the Board of Directors and are recognized as revenue proportionately over the calendar year to which they relate. Membership fees paid in advance are recorded as deferred revenue.

(c) Internally Restricted Net Assets

i) Operating Reserve

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

ii) Bursary Reserve

A portion of the net assets of the Association have been segregated and restricted in a bursary reserve. The bursary reserve may be used at the discretion of the Board of Directors to support applicant students' educational requirements for studies pertaining to the recreational facilities industry. As at December 31, 2010, the Board is evaluating the mandate of the bursary reserve and has temporarily suspended activity within the reserve until a long-term plan is put in place.

(d) Contributed Services

Volunteers contribute substantial amounts of time to assist the Association in carrying out its activities. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

2. SIGNIFICANT ACCOUNTING POLICIES continued

(e) Cash and Cash Equivalents

Cash and cash equivalents include cash held in bank accounts and cashable guaranteed investment certificates plus accrued interest.

(f) Inventory

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

(g) Capital Assets

Capital assets are expensed in the year of acquisition.

(h) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 revenue and expenses during the year. Actual results could differ from the estimates used.

(i) Financial Instruments

The Association's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accruals and government remittances payable. The fair value of these financial instruments approximate their carrying value due to their short-term maturities.

3. CASH HELD IN TRUST

The Association performs national administrative duties for the Canadian Recreation Facilities Council ("CRFC"). The CRFC holds an annual forum to bring together key representatives from provincial and territorial facilities organizations as well as government representatives and other allied organizations to address national facility issues and concerns. The Association, in its administrative capacity, organizes the forum and holds the resulting net proceeds of the event in trust for future activities.

4. INTERNALLY RESTRICTED CASH AND CASH EQUIVALENTS

The Board of Directors of the Association has internally restricted certain amounts as detailed on the Statement of Changes in Net Assets. These internally restricted amounts are not available for unrestricted purposes without the approval of The Board of Directors.

	2010	2009
Guaranteed Investment Certificates (Cashable) – bearing interest at 1% - 2%, maturing October, 2012 to December, 2013	<u>\$ 213,313</u>	<u>\$ 210,551</u>

5. INVENTORIES

Inventories consist of the following:

	2010	2009
Printed materials	\$67,813	\$ 96,083
Promotional materials	8,856	4,455
	<u>\$ 76,669</u>	<u>\$ 100,538</u>

6. TRANSFERS

During the year the Board of Directors transferred \$nil (2009 – \$55,768) from unrestricted net assets to the operating reserve to increase the operating reserve.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

7. FINANCIAL INSTRUMENTS

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. It is management's opinion that the Association is not exposed to significant credit risk as accounts receivable are from a variety of members in good standing.

Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association has internally restricted a portion of net assets with a supporting cash reserve to allow for for such risk.

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 53% of the Association's unrestricted cash and cash equivalents is held in U.S. dollars and has been converted into equivalent Canadian dollars at the exchange rate in effect at the year end.

8. COMMITMENTS

The Association leases its premises from Sport Alliance Ontario under a lease expiring March 31, 2012. The lease provides for automatic one year extensions unless a termination notice is provided by either party 90 days prior to the end of the current term.

The Association leases office equipment requiring lease payments totalling \$8,112 annually until September 2013.

9. CAPITAL MANAGEMENT

In managing capital, the Association focuses on liquid resources available for operations. The Association's objective is to have sufficient liquid resources to continue operating despite adverse financial events. The need for sufficient liquid resources is considered in the preparation of an annual budget and in the monthly monitoring of cash flows, projections and actual operating results compared to budget. Furthermore, the Association has internally restricted certain amounts for use as determined by the Board of Directors. The restricted amounts are supported by cash held in a term deposit. At the year end, the Association has met its objective of maintaining sufficient liquid resources available for operations.

10. STATEMENT PRESENTATION

A statement of cash flows has not been prepared because it would not provide additional meaningful information.



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.

1 Concorde Gate, Suite 102, Toronto, Ontario, Canada M3C 3N6
T.416.426.7062 F.416.426.7385 TF.1.800.661.ORFA(6732) info@orfa.com

ORFA.COM