



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.

2013 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.
7. Research and Development - Explore innovative initiatives to ensure ORFA offers leading products and services to meet or exceed sector needs.

2013 BOARD OF DIRECTORS

Larry Fisher, RRFA, CIT
President/Chair of the Board
University of Guelph - Kemptville Campus

Steve Hardie, RRFA, CIT, CPT
Past President
Municipality of North Perth

Scott Mairs
Director – Southern Region
Municipality of Middlesex

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

Ross Rankin, RRFA
Director – Eastern Region
RA Centre, Ottawa

Rob Kurish
Director – Northern Region
Municipality of Greenstone

Justin Fidler, CIT
Director-at-Large
Western Fair District, London

Mark Reinert, RRFA, CIT, CPT
Director-at-Large
Town of Petawawa

Richard Poole
Corporate Director
Cimco Refrigeration

ORFA PROFESSIONAL STAFF

John Milton
Chief Administrative Officer

Sharon Dias
Administrative Assistant

Monica Gursperaud
Office Assistant

Terry Piche, RRFA, CIT
Technical Director

Rebecca Russell
Facilities Librarian

Remo Petrongolo
Director, Business Development

Hubie Basilio
Public Relations & Communications Coordinator

President's Report

As the first year of my two year term of office as your President draws to a close, I take this opportunity to reflect on the accomplishments achieved by the members, volunteer committee members, staff and the Board of Directors.

Our strategic plan for 2012-14 continues to be the Board's guiding document for future operations and helps us strive to meet the seven agreed upon strategic goal areas. Some highlights I would like to share with you that have been achieved in 2013 include:

- Another successful year for our training programs, both at our Annual Professional Development Program and Regional training opportunities;
- The return of our annual EXPO under one roof at the Field House at the University of Guelph, allowing for our corporate, group and individual members to connect and see what is new and innovative in the operations field and meet old and new friends;
- The involvement of our various technical advisory committees in the review of training programs and support resource materials to ensure they are meeting current industry needs;
- The important role played by an ad-hoc committee who came together as grass root members and helped provide staff with the feedback necessary for the update of our Professional Designations program.

In addition, I am pleased to report that ORFA acted as host for the Canadian Recreation Facilities Council Annual General Meeting. The gathering also included the National Leadership Forum, held in Toronto from June 10-11, 2013. I would like to recognize the great deal of work and effort provided by ORFA staff in making both of these events a huge success.

The ORFA continues to foster alliances with several different key organizations including: Ministry of Labour, Frank Cowan Insurance, Technical Standards and Safety Authority, Public Services Health and Safety Association, Heart and Stroke Foundation of Ontario, Ontario Turfgrass Symposium partner organizations, Canadian Hearing Society and other key training allies.

Membership services have been enhanced during 2013 to include updates to our website to provide increased benefit to our valued members and encouragement of non-members to join. As a benefit of membership, members have online access to services such as our resource library, job postings, facility forum discussion board, E-News, and on-line registration process.

On behalf of the Board of Directors, I would like to take this opportunity to thank the staff of the Association for their continued commitment and hard work in providing the quality services, education programs and resources that we, as members, have come to rely upon.

I would also like to extend a thank you to fellow Board members for their contribution and support over the past year as we collectively provide a leadership role. Your efforts are very much appreciated.

Kindest Regards,



Larry Fisher, RRFA, CIT
President and Chair

CHIEF ADMINISTRATIVE OFFICER ANNUAL REPORT - 2013

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 5,394 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	2012	2013
Group (Primary Contacts)	285	286	276	274	272
Group (Employees)	3452	3923	4014	4295	4593
Corporate	136	129	115	108	100
Individual	401	424	586	676	685
Life	8	8	7	7	7
Student	3	4	6	7	9
Total Members	4285	4774	5004	5093	5394

58th Annual Professional Development Program



The ORFA's flagship program was held Sunday, April 28 to Friday, May 3, 2013 at the University of Guelph and attracted 495 registered delegates. The program consisted of 24 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 and Educational Support, 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 the 2013 program:

Sponsor: EXPO – CIMCO Refrigeration

Sponsor: Welcome Reception – Schoolhouse Products Inc.

Sponsor: 2013 Professional Development Events Brochure – Canadian Red Cross

Sponsors: EXPO T-Shirts – Schoolhouse Products Inc., ABC Recreation Ltd., and Marchant's School Sport Ltd.

	2009	2010	2011	2012	2013
Annual Professional Development Program Registration	523	542	551	595	495
Historical Running Total Since 1956			18,991		

Regional Training

The ORFA delivered 43 different training courses in 2013 with a total of 837 registrations.

	2009	2010	2011	2012	2013
Regional Training Registrations	917	757	902	911	837
# of Courses	61	49	54	45	43

2013 EXPO

The 2013 EXPO was held on Monday, April 29th at the new Gryphon Field House located at the University of Guelph in conjunction with the Association's 58th Annual Professional Development Program. This location marks a change in venue from the previous Delta Guelph Hotel and Conference Centre. The 2013 EXPO venue allowed ORFA to bring the event back under one roof and with a reconfigured layout, allow for greater exhibit space. The EXPO was sold out with 71 booths and over 600 guests in attendance.

Operational Forums



Two Operational Forums were offered in 2013. The first, An Introduction to Synthetic Turf & Air Supported Structures workshop was offered in partnership with the Sports Turf Association on November 13th and attracted 56 delegates to the Guelph Turfgrass Institute. The second, a Facilities Operational Forum and Annual General Meeting was held December 4th in the City of Markham, at the Cornell Community Centre

and Library. Each event 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.

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 2,000 copies of the magazine are distributed on a quarterly basis and serves as the Association's primary print media service to members. 2013 saw the continuation of 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.

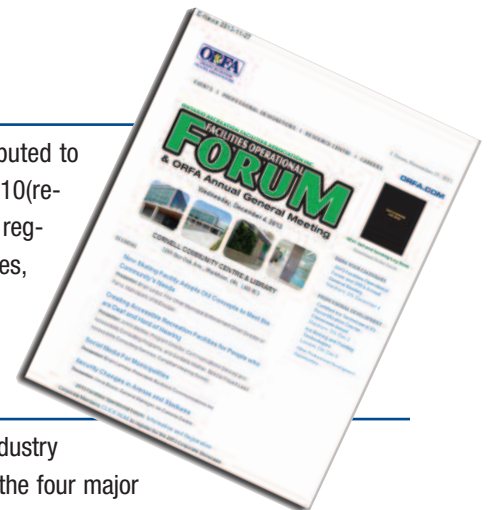


Resource Centre

The ORFA Resource Centre (formerly known as 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 4,600 members in 2013 compared to 3,460 in 2012, 3,293 in 2011 and 2,347 members in 2010 (resulting in approximately a 100% increase in membership communications since 2010). E-News regularly informs our members on a variety of topics including education and training opportunities, Association news, recreation sector related industry information, alerts and job postings.



Facility Corner

Facility Forum Corner is ORFA's new online discussion board available to both members and industry stakeholders. In 2013, the discussion board was integrated into our web site and focused on the four major pillars of our operation, plus allowed for general notices, legal awareness and testimonials to be posted.

Job Search Program

As of November 2013, the ORFA received 110 job postings compared to 125 in 2012 and 89 in 2011. 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 over 4,600 members in the weekly E-News release.

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 Parks Technician; Certified Aquatic Professional and Refrigeration Plant Operations Technician. Currently, there are 785 members who hold active ORFA professional designations.

DESIGNATIONS	ACTIVE
RRFA	60
RRFM	15
RRFS	55
RRFO	16
RGP	26
RSP	1
CIT	503
CPT	39
CAT	19
CAP	21
RPOT	30
Total	785

Awards & Recognition

The following individuals have been recognized as 2013 award recipients:

RECIPIENT

Steve Hardie
 Bud Stanley
 Dave Loverock
 Mark Reinert
 C. Earle Moore
 Ken Fagel
 Howie Dietrich
 Katerina Jordan
 Frank Cowan Company
 Randy Beaulieu
 Shawn Booker
 Robert McQuiggin
 Mike Swartz

AWARD

C.C. Jada Dahmer Award of Excellence
 Tony Brenner Mentor Award
 Ronald G. Burnside Memorial Award
 Doug Moore Ambassador Award
 Award of Merit
 Award of Merit
 Award of Merit
 Award of Merit
 Corporate Award of Merit
 Doug Poulin Award of Achievement
 Doug Poulin Award of Achievement
 Life Membership
 Life Membership

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 - George Acorn, John Archibald, RRFA, CIT, Tony Brenner, RRFA, CIT, Steve Hardie, RRFA, CIT, CPT, Fred Horvath, RRFA, Kevin Hill, RRFA, CIT, Gary Makins, RRFA, Dave Merriman, Don Moffat, CIT, Graham Nesbitt, RRFA, CIT, Terry Piche, RRFA, CIT (staff resource), Mark Reinert, RRFM, CIT, CPT, Rebecca Russell (staff resource), Duncan Sanders, RRFS, CIT, Cathy Sequin, Dave Wescott, CIT, Greg Wright, RRFA, and Brent Wynne

Aquatics Technical Advisory Committee - Rob Bell, RRFA, Rob Braid, CAT, Karin Cronin, Red Cross, Julie Evans, Red Cross, Gary Makins, RRFA, Dan McArthur, RRFA, CIT, Amanda Nadeau, Terry Piche, RRFA, CIT (staff resource), and Rebecca Russell (staff resource)

Refrigeration Technical Advisory Committee - Gaston Boissonneault, Tony Brenner, RRFA, CIT, Justin Fidler, CIT, Todd Langer, Gary Makins, RRFA, Dave Merriman, Don Moffat, CIT, Tony Panetta, Terry Piche, RRFA, CIT (staff resource), Rebecca Russell (staff resource) Bill Vass, and Dave Wescott, CIT

Grounds Technical Advisory Committee Members - Joe Brown, RRFS, CIT, CPT, Frank Cain, Curtis Dray, Steve Hardie, RRFA, CIT,

CPT, Jay Kivell, Remo Petrongolo (staff resource) , Terry Piche, RRFA, CIT (staff resource), Mark Reinert, RRFM, CIT, CPT, and Rebecca Russell (staff resource)

BOARD APPOINTED COMMITTEES:

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

Awards & Recognition Committee - Justin Fidler, CIT and Rob Tunney, RRFA, CIT

EXPO Advisory Committee - Hubie Basilio (staff resource), Sharon Dias (staff resource), Remo Petrongolo (staff resource), and Richard Poole

ORFA Strategic Plan

The ORFA Board of Directors and Association staff members continue to be extremely focused on the implementation of an approved three year strategic plan that commenced in 2012. This is the second consecutive three year plan than continues to build upon the goal of objectives set in 2009. Building on the success of the initial plan, objectives have been evaluated and refocused for yet another three year term (2012-2014). The renewed strategic plan includes seven key strategic goals to help guide and shape the ORFA vision and mission. Along with a renewed strategic plan, ORFA staff members have developed an operational plan that works towards implementation of many of the strategic goals and serves as a regular check and balance tool for staff to share progress with Board members.

Strategic 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 training and professional development opportunities to increase the effectiveness of professionals in the recreation facilities profession.
- 5. Professional Recognition** - Sustain a high level of professional accreditation by delivering certification training programs and promoting professional designations.
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- 7. Research and Development** - Explore innovative initiatives to ensure ORFA offers leading products and services to meet or exceed sector needs.

GOVERNMENT/ORGANIZATION RELATIONS:

Canadian Recreation Facilities Council (CRFC)

ORFA President, Larry Fisher and President-Elect, Rob Tunney represented the Association at the 2013 annual forum held in Toronto, Ontario June 8-9, 2013. 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 continues to serve 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 2014. In 2013 ORFA acted as host and co-ordinator of the National Leadership Forum that was held in Toronto June 10-11th. Our goal in planning this event was to provide a unique opportunity to bring together facility/sport and entertainment managers and directors from across Canada to learn from leading visionaries and practitioners about current and emerging issues affecting our sector. This objective was accomplished and we were pleased to see representation from all across the country.



Canadian Red Cross - Ontario Zone

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.



In partnership with:



Ontario Arenas Alumni



A healthy and co-operative partnership continues to be fostered between ORFA and the Ontario Arenas Alumni. 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, administers the web site on behalf of the Alumni Management Board, and prints and distributes the Alumni News as required. Our appreciation continues to be extended to Mr. Bud Stanley and the 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 2013 was “Cultivate Your Mind” and was held February 20 – 21 at the University of Guelph. Registrations totaled 392 in 2013 compared with 414 delegates in 2012 compared, 462 in 2011 and 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 Turfgrass Research Foundation, Ontario Ministry of Agriculture and Food, and the Centre for Open Learning and Educational Support 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 2013, 81 students registered for advanced refrigeration training compared to 60 students in 2012, 44 in 2011 and 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 11th Annual North American Rink Conference (NARCE) held May 20 – 23 in Dearborn, Michigan to lead technical training courses that are required for the CIT professional designation

Facility Operators And Managers Association (FOMA)



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. Under ORFA/STAR Alliance, ORFA was sanctioned by FOMA to create educational material for FOMA Level I and II training material. This educational material was delivered by ORFA at the FOMA June 2013 event in Las Vegas.

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 2012. 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.

Canadian Hearing Society



The ORFA worked in partnership with the Canadian Hearing Society in 2013 on a project to help create accessible and inclusive environments in recreation facilities that will enable people who are Deaf and hard of hearing to have increased access to opportunities that promote healthy living and active leisure activities. The project consists of professional development and awareness activities made available through a variety of information platforms where ORFA members will have options for how and when they will access the information and materials created.

Heart and Stroke Foundation Ontario



The ORFA, CAO continues to participate as a member of the AED Grant Review Committee and the Ontario AED Management Advisory Committee. In August 2013, the Grant Review process resulted in an additional 1500 AEDs made available through the HSFO.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John Milton', with a long horizontal flourish extending to the right.

John Milton
Chief Administrative Officer



PROFESSIONAL DESIGNATIONS 2014 - 2016

BACKGROUND

It has been more than twenty years since the Ontario Recreation Facilities Association Inc. (ORFA) first developed a professional designation program to assist members in developing competency to effectively work within the recreation facilities industry. Since its creation, many members have been awarded ORFA certifications and professional designations, many of which are now requested by employers as part of the hiring process, or used to assist in developing short and long term training plans.

MOVING FORWARD – UPDATED PROFESSIONAL DESIGNATIONS

To ensure that the Association continues to provide leadership in education and credentialing, a review process of the existing professional designation program was conducted which included key involvement from respected practitioners. The review addressed and confirmed current and future competency requirements for recreation facility personnel.

The new professional designation program will be developed using the following guiding principles: accessible, affordable, achievable and appropriate. The courses that make-up the educational requirement in the program will be specifically designed for workplaces that have cross-trained employees – those who are required to have a variety of skill sets in their organization. The new program will be phased in beginning January 1, 2014 with all course development and criteria being completed by January 1, 2016. The resulting ORFA professional designations will be:

- Certified Ice Technician (CIT)
- Certified Aquatic Technician (CAT)
- Certified Aquatic Professional (CAP)
- Certified Grounds Technician (CGT)
- Certified Building Technician (CBT)
- Certified Arena Refrigeration Plant Technician (CARPT)
- Certified Recreation Facilities Professional (CRFP)

Each designation will require individual ORFA membership, a minimum Grade 12 education, completion of the requisite courses and confirmation of workplace-specific experience. Also, all ORFA designations will entail a five year recertification process. In addition to classroom-based courses, the ORFA will continue to explore alternative course delivery formats (e.g. online, web-based, etc.) in order to provide accessible education to its members.

CURRENT ORFA DESIGNATION HOLDERS

Any ORFA member, in good standing, who holds any ORFA professional designation, will not lose his/her credentials. However, effective December 31, 2015, the following professional designations will no longer be awarded:

- Registered Student Practitioner (RSP)
- Registered General Practitioner (RGP)
- Registered Recreation Facilities Operator (RRFO)
- Registered Recreation Facilities Supervisor (RRFS)
- Registered Recreation Facilities Manager (RRFM)
- Registered Recreation Facilities Administrator (RRFA)

Individuals who are working to complete any of the above designations must complete the requirements and make their professional designation application to the ORFA by no later than December 31, 2015. The ORFA will work with members to help them either meet the deadline or counsel them with regard to achieving one of the new/revised designations.

ASSOCIATION PARTNERSHIPS

The ORFA recognizes the benefits in partnering with organizations that provide complimentary expertise, for the benefit of the ORFA member. The ORFA will continue to maintain its strategic alliances in support of education, research and service, with the following organizations:

- Public Services Health and Safety Association
- Frank Cowan Company Limited
- Sports Turf Association
- Canadian Hearing Society
- CIMCO Refrigeration
- Canadian Red Cross
- University of Guelph
- Zamboni Company Ltd.
- Resurfice Corp.
- Jet-Ice Limited
- Serving the American Rinks
- Facility Operators Managers Association and the National Hockey League

MORE INFORMATION

Complete information on ORFA Professional Designations will be available on www.orfa.com January 2014.



ONTARIO RECREATION
FACILITIES ASSOCIATION INC.



*Administration
and Management*



Aquatics



*Buildings
and Grounds*



*Refrigeration
and Ice*

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ONTARIO RECREATION FACILITIES ASSOCIATION INC.

STATEMENT OF FINANCIAL POSITION

As at December 31,

	2012	2011	January 1, 2011 Unaudited
ASSETS			
Current			
Cash and Cash Equivalents			
Unrestricted	\$ 173,456	\$ 404,992	\$ 307,146
Held in trust (Note 5)	67,666	56,315	57,162
Accounts receivable	47,818	59,672	36,347
Inventory (Note 6)	42,345	50,262	76,669
Prepaid expenses	9,224	3,896	10,012
	<u>\$ 340,509</u>	<u>\$ 575,137</u>	<u>\$ 487,336</u>
Internally restricted cash and investments (Note 7)	<u>729,271</u>	<u>279,720</u>	<u>213,313</u>
	<u>\$ 1,069,780</u>	<u>\$ 854,857</u>	<u>\$ 700,649</u>
LIABILITIES			
Current			
Accounts payable and accrued liabilities	\$ 16,814	\$ 37,117	\$ 30,665
Government remittances payable	27,289	11,955	21,933
CRFC trust funds (Note 5)	67,666	56,315	57,162
Deferred revenue	40,928	57,165	47,668
	<u>152,697</u>	<u>\$ 162,552</u>	<u>\$ 157,428</u>
NET ASSETS			
Internally restricted (Note 7)	\$ 729,271	\$ 279,720	\$ 213,313
Unrestricted	187,812	412,585	329,908
	<u>\$ 917,083</u>	<u>\$ 692,305</u>	<u>\$ 543,221</u>
	<u>\$ 1,069,780</u>	<u>\$ 854,857</u>	<u>\$ 700,649</u>
Commitments (Note 9)			

Approved by the Board:


President and Chair of the Board


Chief Administrative Officer

STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2012

	Opening Balance	Excess of Revenues Over Expenses	Transfers (Note 7)	Balance Ending
INTERNALLY RESTRICTED				
Current Period				
Operating reserve	\$ 273,346	\$ 4,100	\$ 445,451	\$ 722,897
Bursary reserve	6,374	-	-	6,374
	<u>\$ 279,720</u>	<u>\$ 4,100</u>	<u>\$ 445,451</u>	<u>\$ 729,271</u>
Prior Period (Unaudited)				
Operating reserve	\$ 206,939	\$ 2,754	\$ 63,653	\$ 273,346
Bursary reserve	6,374	-	-	6,374
	<u>\$ 213,313</u>	<u>\$ 2,754</u>	<u>\$ 63,653</u>	<u>\$ 279,720</u>
UNRESTRICTED				
Current Period				
	<u>\$ 412,585</u>	<u>\$ 220,678</u>	<u>\$ (445,451)</u>	<u>\$ 187,821</u>
Prior Period				
	<u>\$ 329,908</u>	<u>\$ 146,330</u>	<u>\$ (63,653)</u>	<u>\$ 412,585</u>

**ONTARIO RECREATION FACILITIES
ASSOCIATION INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012**

1. PURPOSE OF THE ORGANIZATION

The Ontario Recreation Facilities Association Inc. (the "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. CHANGES IN BASIS OF ACCOUNTING

These financial statements are the first financial statements for which the Association applied Canadian accounting standards for not-for-profit organizations ("ASNPO"). First-time adoption of this new basis of accounting had no impact on the Association's previously reported financial position as at December 31, 2011 or January 1, 2011, or on the Association's previously reported excess of revenues over expenses for the year ended December 31, 2011.

3. ACCOUNTING CHANGE

Capital assets that were previously expensed are now capitalized. The beginning balance of retained earnings was unaffected by the net book value of capital assets held at the end of the previous year as the capital assets on hand were fully amortized.

4. 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) 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 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 recog-

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

STATEMENT OF REVENUE AND EXPENSES

For the year ended December 31, **2012** **2011**

UNRESTRICTED OPERATIONS		
REVENUES (Page 13)		
Professional development	\$ 1,006,704	\$ 855,087
Communication and member services	344,027	337,190
Resource and recognition	75,611	69,528
Corporate affiliation	74,909	79,520
Interest	3,433	3,951
	<u>\$ 1,504,684</u>	<u>\$ 1,345,276</u>
EXPENSES (Page 14)		
Administration and finance	\$ 742,517	\$ 708,143
Professional development	420,959	373,590
Resource and recognition	65,326	54,633
Corporate affiliation	39,756	29,588
Communication and member services	15,448	32,992
	<u>\$ 1,284,006</u>	<u>\$ 1,198,946</u>
EXCESS OF REVENUE OVER EXPENSES - UNRESTRICTED	<u>\$ 220,678</u>	<u>\$ 146,330</u>
INTERNALLY RESTRICTED OPERATING RESERVE REVENUE		
Interest	\$ 4,100	\$ 2,754
EXPENSES	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUE OVER EXPENSES - INTERNALLY RESTRICTED - OPERATION RESERVE	<u>\$ 4,100</u>	<u>\$ 2,754</u>

STATEMENT OF CASH FLOWS

For the year ended December 31, **2012** **2011**

UNRESTRICTED CASH AND CASH EQUIVALENTS WERE PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Excess of revenues over expenses - unrestricted	\$ 220,678	\$ 146,330
Net changes in non-cash working capital balances:		
Accounts receivable	11,854	(23,325)
Inventories	7,917	26,407
Prepaid expenses	(5,328)	6,116
Accounts payable and accrued liabilities	(20,303)	6,452
Government remittances payable	15,334	(9,978)
Deferred revenue	(16,237)	9,497
	<u>\$ 213,915</u>	<u>\$ 161,499</u>
INVESTING ACTIVITIES		
Transfer to the operation reserve	\$ (445,451)	\$ (63,653)
NET INCREASE (DECREASE) IN UNRESTRICTED CASH AND CASH EQUIVALENTS	<u>\$ (231,536)</u>	<u>\$ 97,846</u>
UNRESTRICTED CASH AND CASH EQUIVALENTS - Beginning	<u>\$ 404,992</u>	<u>\$ 307,146</u>
UNRESTRICTED CASH AND CASH EQUIVALENTS - Ending	<u>\$ 173,456</u>	<u>\$ 404,992</u>

4. SIGNIFICANT ACCOUNTING POLICIES (continued)

nized 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.

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 amounts paid in advance are recorded as deferred revenue.

b) Internally Restricted Net Assets

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 cash 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) 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. 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.

c) 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

d) Cash and Cash Equivalents

Cash and cash equivalents include cash held in bank accounts and term deposits that are cashable within three months.

e) Inventories

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

f) Capital Assets

Capital assets are recorded at cost. Amortization is provided over the estimated useful life of the assets using the following annual rates and methods:

Furniture and fixtures	5 years straight-line
Leasehold improvements	5 years straight-line
Computers and equipment	3 years straight-line

g) Impairment of Long-Lived Assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

SCHEDULE OF REVENUE

For the year ended December 31,

2012

2011

PROFESSIONAL DEVELOPMENT

Regional training programs	\$ 540,146	\$ 430,801
Annual training program	451,529	409,247
Regional information sessions	15,029	15,039
	<u>\$ 1,006,704</u>	<u>\$ 855,087</u>

COMMUNICATION AND MEMBER SERVICES

Membership fees		
Group	\$ 150,470	\$ 148,473
Corporate	62,789	54,919
Individual and student	59,457	48,681
	<u>\$ 272,716</u>	<u>\$ 252,073</u>
Job search fees	61,400	46,942
Advertising	9,911	38,175
	<u>\$ 344,027</u>	<u>\$ 337,190</u>

RESOURCE AND RECOGNITION

Manuals, logbooks and souvenir sales	<u>\$ 75,611</u>	<u>\$ 69,528</u>
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CORPORATE AFFILIATION

EXPO	<u>\$ 74,909</u>	<u>\$ 79,520</u>
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INTEREST

	<u>\$ 3,433</u>	<u>\$ 3,951</u>
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h) 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.

i) Financial Instruments

Except where noted, the Association initially measures all of its financial assets and liabilities at fair value and subsequently measures all of its financial assets and liabilities at amortized cost, which approximates fair value.

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.

5. 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.

ONTARIO RECREATION FACILITIES ASSOCIATION INC.

SCHEDULE OF EXPENSES

For the year ended December 31,	2012	2011
ADMINISTRATION AND FINANCE		
Wages and benefits	\$ 550,134	\$ 507,858
Less: Amounts charged to specific projects	<u>(7,200)</u>	<u>(7,200)</u>
	\$ 542,934	\$ 500,658
Office rent	42,060	39,118
Bank and credit card charges	35,410	32,157
Office supplies, photocopies and printing	31,234	37,295
Board meetings	26,087	18,847
Telephone	17,161	17,428
Insurance	16,294	16,193
Office equipment and software	15,902	16,553
Postage	10,551	18,701
Accounting and bookkeeping	<u>4,884</u>	<u>11,193</u>
	<u>\$ 742,517</u>	<u>\$ 708,143</u>
PROFESSIONAL DEVELOPMENT		
Regional training programs	\$ 228,784	\$ 186,861
Annual training program	187,958	182,611
Regional information sessions	<u>4,217</u>	<u>4,118</u>
	<u>\$ 420,959</u>	<u>\$ 373,590</u>
RESOURCE AND RECOGNITION		
Log books	\$ 32,865	\$ 36,991
CRFC	13,662	3,474
Partnership development	10,002	2,004
Refrigeration manuals	6,749	6,901
Facility library	1,247	1,381
Awards	422	671
Souvenir purchases	<u>379</u>	<u>3,211</u>
	<u>\$ 65,326</u>	<u>\$ 54,633</u>
CORPORATE AFFILIATION		
EXPO	\$ 39,756	\$ 27,673
Event sponsorships	<u>-</u>	<u>1,915</u>
	<u>\$ 39,756</u>	<u>\$ 29,588</u>
COMMUNICATIONS AND MEMBER SERVICES		
Professional designation program	\$ 7,692	\$ 4,084
Advisory Committee meetings	6,941	2,335
Membership cards, certificates, and bereavement	815	831
Printing and distribution	<u>-</u>	<u>25,742</u>
	<u>\$ 15,448</u>	<u>\$ 32,992</u>

6. INVENTORIES

Inventories consist of the following:

	2012	2011
Printed materials	\$ 35,365	\$ 43,210
Promotional materials	6,980	7,052
	<u>\$ 42,345</u>	<u>\$ 50,262</u>

7. INTERNALLY RESTRICTED CASH AND INVESTMENTS

The Board of Directors of the Association internally restricts certain amounts after consideration of operating cash flow requirements. These internally restricted amounts are not available for unrestricted purposes without the approval of the Board of Directors. During the year, \$445,451 (2011 – \$63,653) was transferred from unrestricted net assets to the operation reserve.

Internally restricted cash and investments consist of the following:

	2012	2011
Guaranteed investment certificates, 1.00 - 2.70%, maturing between December 2013 to October 2015	\$ 612,558	\$ 216,067
Internally restricted cash	116,713	63,653
	<u>\$ 729,271</u>	<u>\$ 279,720</u>

8. 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, 2012.

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, 2012.

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, accrued liabilities, and government remittances payable. The Association manages this risk by managing its working capital and by internally restricting a portion of net assets supported by low risk investments to allow for such risk.

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. As at December 31, 2012, cash and cash equivalents of \$55,266 (2011 – \$193,912) are denominated in US dollars and have been converted into equivalent Canadian dollars at the exchange rate in effect at the year end.

9. COMMITMENTS

The Association leases its premises from the Sport Alliance of Ontario under a lease expiring October 31, 2013. 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. Assuming the Association allows for the automatic extension of the lease, future annual minimum rental payments for the coming year will be \$38,051.

The Association leases office equipment requiring lease payments totaling \$7,760 annually until March 2017.

