

**2021**

**WEST SHORE PARKS AND RECREATION SOCIETY**  
**Financial Statements**  
**For the fiscal year ending December 31, 2021**

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# **WEST SHORE PARKS AND RECREATION SOCIETY**

## **BOARD OF DIRECTORS**

### **City of Langford Representatives:**

Roger Wade

### **City of Colwood Representatives:**

Stewart Parkinson

### **District of Metchosin Representatives:**

Kyara Kahakauwila

### **View Royal Representatives:**

Damian Kowalewich

### **District of Highlands Representative:**

Leslie Anderson

## **STAFF MEMBERS**

Administrator

Manager of Recreation

Manager of Finance and Administration

Manager of Operations

Grant Brown

Geoff Welham

Wei Wu

Wade Davies

**AUDITORS**

KPMG LLP

**BANKERS**

Scotiabank

# WEST SHORE PARKS AND RECREATION SOCIETY

## Financial Statements

For the fiscal year ended December 31, 2021

### Financial Statements

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## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of West Shore Parks and Recreation Society (the "Society") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Society's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Finance Committee meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to approval of the financial statements by the Board of Directors.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Society. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Society's financial statements.



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Grant Brown  
*Chief Administrative Officer*



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Wei Wu  
*Manager of Finance and Administration*



# WEST SHORE PARKS AND RECREATION


## Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$2,012,077	\$4,230,514
Accounts receivable	2,083,533	506,341
Inventory held for resale	32,823	30,932
	<u>4,128,433</u>	<u>4,767,787</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	653,150	618,053
Deferred revenue (note 3)	1,722,519	3,264,907
Employee benefit obligations (note 4)	379,516	328,536
	<u>2,755,185</u>	<u>4,211,496</u>
Net financial assets	<u>1,373,248</u>	<u>556,291</u>
<b>Non-financial assets:</b>		
Tangible Capital Assets (note 5)	1,056,306	987,218
Prepaid expenses	56,451	55,480
	<u>1,112,757</u>	<u>1,042,698</u>
Commitments and contingencies (note 11)		
<b>Accumulated surplus (note 6)</b>	<b>\$2,486,005</b>	<b>\$1,598,989</b>

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Society:

  
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Director

Director

# WEST SHORE PARKS AND RECREATION

## Statement of Operations

December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020
<b>Revenue:</b>			
Government transfers (note 7)	\$10,234,146	\$11,115,165	\$5,797,198
Sales of services	3,177,207	4,917,039	3,390,439
Contributed advertising	-	267,424	261,024
Other income	54,429	130,081	62,084
<b>Total revenue</b>	<b>13,465,782</b>	<b>16,429,709</b>	<b>9,510,745</b>
<b>Expenditures:</b>			
Administration	727,981	348,773	351,396
Amortization of tangible capital assets	-	231,317	332,827
Community Recreation Admin	146,905	128,756	113,292
Finance	747,797	837,490	597,445
Human Resources	146,805	180,245	147,702
Reception	586,377	591,100	510,680
Food & Beverage	81,822	29,045	271,107
Food & Beverage - "Q" Centre	4,455	57,679	45,077
Infrastructure Maintenance	246,000	212,786	181,638
Maintenance - Arena	469,272	540,661	471,279
Maintenance - "Q" Centre	713,558	645,337	611,665
Maintenance - Centennial Centre	76,212	75,215	61,264
Maintenance - Indoor Sports Complex	71,120	62,395	68,623
Maintenance - Fleet Vehicles	52,700	52,199	49,066
Maintenance - General	610,333	673,158	563,031
Maintenance - Golf	182,202	187,618	165,762
Maintenance - Library Building	78,582	66,294	60,935
Maintenance - Parks	778,054	759,917	733,933
Maintenance - Pool	25,404	522,534	408,814
Maintenance - Senior's Building	184,670	199,732	180,761
Marketing	38,260	281,049	272,244
Programs - Administration	223,613	262,006	213,682
Programs - Arena	179,509	282,269	223,134
Programs - "Q" Centre	407,977	384,608	365,703
Programs - Arts & Culture	183,352	192,272	177,686
Programs - Community Development	123,372	102,887	100,531
Programs - Fitness/Wellness/Weights	298,035	267,323	356,485
Programs - Indoor Sports Complex	5,000	-	30,674
Programs - Golf	113,420	123,215	84,896
Programs - Licensed	685,146	763,945	483,228
Programs - Preschool to Youth	166,540	276,482	145,492
Programs - Sports	92,368	137,120	102,035
Programs - Pool	-	572,116	335,747
TCA Member Assets (Note 9)	4,964,736	5,495,150	1,519,612
<b>Total Expenses</b>	<b>13,411,577</b>	<b>15,542,693</b>	<b>10,337,446</b>
Annual surplus (deficit)	54,206	887,016	(826,701)
Accumulated surplus, beginning of year	1,598,989	1,598,989	2,425,690
<b>Accumulated surplus, end of year</b>	<b>\$1,653,195</b>	<b>\$2,486,005</b>	<b>\$1,598,989</b>

The accompanying notes are an integral part of these financial statements.

# WEST SHORE PARKS AND RECREATION SOCIETY

## Statement of Change in Net Financial Assets

December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020
Annual surplus (deficit)	\$54,206	\$887,016	\$(826,701)
Acquisition of tangible capital assets	(365,000)	(300,405)	(278,845)
Amortization of tangible capital assets	-	231,317	332,827
	(365,000)	(69,088)	53,982
Acquisition of prepaid expenses	-	(296,584)	(55,480)
Use of prepaid expenses	-	295,613	267,009
	-	(971)	211,529
Change in net financial assets	(310,794)	816,957	(561,190)
Net financial assets, beginning of year	556,291	556,291	1,117,481
<b>Net financial assets, end of year</b>	<b>\$245,497</b>	<b>\$1,373,248</b>	<b>\$556,291</b>

The accompanying notes are an integral part of these financial statements

# WEST SHORE PARKS AND RECREATION SOCIETY

## Statement of Cash Flows

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Operating activities:</b>		
Annual surplus (deficit)	\$887,016	\$(826,701)
Items not involving cash:		
Amortization of tangible capital assets	231,317	332,827
Changes in non-cash operating assets and liabilities:		
Employee benefits and other liabilities	50,980	(58,798)
Accounts receivable	(1,577,192)	158,175
Inventory held for resale	(1,891)	10,242
Accounts payable and accrued liabilities	35,097	10,671
Deferred revenue	(1,542,388)	1,896,810
Prepaid expenses	(971)	211,529
	<u>(1,918,032)</u>	<u>1,734,755</u>
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(300,405)	(278,845)
	<u>(300,405)</u>	<u>(278,845)</u>
Increase (decrease) in cash and cash equivalents	(2,218,437)	1,455,910
Cash and cash equivalents, beginning of year	4,230,514	2,774,604
<b>Cash and cash equivalents, end of year</b>	<u>2,012,077</u>	<u>4,230,514</u>
Supplemental cash flow information:		
Cash received from interest	17,160	22,706

The accompanying notes are an integral part of these financial statements



# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

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The West Shore Parks and Recreation Society (the "Society") is incorporated under the Societies Act (British Columbia), which the Society transitioned to on July 24, 2018. The purpose of the Society is to provide parks, recreation and community services. Its members include the City of Colwood, District of Highlands, City of Langford, District of Metchosin and Town of View Royal.

Under the terms of an Operating, Maintenance and Management Agreement with the Members, the Society is responsible for the equipping, maintenance, management and operation of the facilities comprising the Juan de Fuca Recreation Centre and Centennial Park Recreation Centre. The current agreement has a term of March 1, 2020 to February 28, 2025.

In 2021, the Society's activities continued to be affected by the COVID-19 pandemic by the measures taken to contain the virus. The Society has taken a number of measures to monitor and mitigate the effects of COVID-19, as follows:

- i. WSPR staff adjusted and reduced program offerings, reduced expenditure budgets, re-assigned duties amongst team members, altered facility hours and made the decision to not fill five fulltime vacancies for 2021.
- ii. Expenditures in 2021 were reduced to match reduced revenues.
- iii. All staff closely monitored financial performance and adjusted throughout 2021 to ensure the year was completed in line with budget.
- iv. 2021 budgets were developed conservatively reducing revenue expectations due to the unforeseen affect of service restrictions due to Provincial health orders. Some areas were able to transition to closer to pre-COVID activity sooner than expected as restrictions eased in the summer of 2021.

### 1. Significant accounting policies:

The financial statements of the Society are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants (CPA) of Canada. Significant accounting policies adopted by the Society are as follows:

#### (a) Basis of accounting:

The Society follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

#### (b) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

#### (c) Deferred revenue:

Receipts that are restricted by legislation or by agreement with external parties are deferred and reported as deferred revenue. When qualifying expenses are incurred, deferred revenues are brought into revenue at equal amounts.

#### (d) Investment income:

Investment income is reported as revenue in the period earned. When required by legislation or agreement with external parties, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

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(e) Contributed services:

Non-monetary transactions are measured at the more reliably measurable of the fair value of the asset given up and the fair value of the asset received unless the transaction lacks commercial substance or the transaction is an exchange of a product held for sale in the ordinary course of business, in which case the transaction is measured at the carrying amount of the asset given up.

(f) Cash equivalents:

Cash equivalents include short-term, highly liquid investments and investments with no set term.

(g) Employee future benefits:

The Society and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave and other benefits are also available to the Society's employees. The cost of these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(h) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Machinery and equipment	4 to 15

Amortization is charged annually, including in the years of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Interest capitalization

The Society does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

(v) Leased tangible capital assets  
Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(i) Liability for contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- 1) an environmental standard exists
- 2) contamination exceeds the environmental standard
- 3) the Society is directly responsible or accepts responsibility for the liability
- 4) future economic benefits will be given up, and
- 5) a reasonable estimate of the liability can be made

(j) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Estimates include assumptions used in estimating provisions for accrued liabilities, performing actuarial valuations of employee future benefits and estimating the useful lives of tangible capital assets. Actual results could differ from these estimates.

(k) Comparative figures have been reclassified to conform with the financial statement presentation for the current year.

### 2. Cash and cash equivalents:

Cash and cash equivalents includes a business investment account with a balance of \$1,032,397 bearing interest at a rate of 0.1% per annum. (2020 - \$1,025,501).

### 3. Deferred revenue:

Deferred revenue reported on the statement of financial position is made up of the following:

	2021	2020
Sale of services	\$ 763,910	\$ 530,183
West Shore Rugby	370,757	378,381
Library Capital	312,455	-
Grant	98,232	2,180,267
Seniors	177,165	176,076
<b>Total deferred revenue</b>	<b>\$ 1,722,519</b>	<b>\$ 3,264,907</b>

Continuity of deferred revenue, seniors is as follows:

	2021	2020
Balance, beginning of year	\$ 176,076	\$ 174,030
Contributions	-	-
Interest earned	1,089	2,046
Revenue recognized	-	-
	<b>\$ 177,165</b>	<b>\$ 176,076</b>

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

### 4. Employee benefit obligations:

The Society provides sick leave and certain other benefits to its employees. These amounts and other employee related liabilities are set out below:

	2021	2020
Accrued sick leave	\$ 289,027	\$ 254,273
Accrued vacation	71,800	71,884
Accrued overtime	18,689	2,379
	<b>\$ 379,516</b>	<b>\$ 328,536</b>

Accrued sick leave represents the liability for sick leave banks accumulated for estimated draw down at future dates. Sick leave entitlements can only be used while employed by the Society and are not paid out upon retirement or termination of employment. Accrued vacation is the amount of unused vacation entitlement carried forward into the next year.

The significant actuarial assumptions adopted in measuring the Society's accrued benefit obligation are as follows:

	2021	2020
Discount rate	3.30%	3.30%
Expected wage and salary increase	2.00%	2.00%
Expected inflation rate	2.25%	2.25%

### 5. Tangible capital assets:

Machinery and equipment	December 31,				December 31,
	2020	Additions	Amortization	Disposals	2021
Cost	\$ 5,488,631	\$ 300,405	-	-	\$ 5,789,036
Accumulated Amortization	4,501,413	-	231,317	-	4,732,730
Net book value	<b>\$ 987,218</b>	<b>300,405</b>	<b>(231,317)</b>	<b>-</b>	<b>\$ 1,056,306</b>

Machinery and equipment	December 31,				December 31,
	2019	Additions	Amortization	Disposals	2020
Cost	\$ 5,220,586	\$ 278,845	-	(10,800)	\$ 5,488,631
Accumulated Amortization	4,179,386	-	332,827	(10,800)	4,501,413
Net book value	<b>\$ 1,041,200</b>	<b>278,845</b>	<b>(332,827)</b>	<b>-</b>	<b>\$ 987,218</b>

Included in equipment is the Indoor Sports Complex Turf and Curtain, Computers, Basketball Nets and Soccer Goal Posts.

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

### 6. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2021	2020
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 1,056,306	\$ 987,218
Unfunded members' tangible capital assets	(434,351)	(486,788)
<b>Total surplus</b>	<b>621,955</b>	<b>500,430</b>
<b>Reserves set aside for specific purposes by the Board:</b>		
Future expenditures (carryforward restart fund)	209,513	
Equipment replacement	227,933	146,662
Major repair and maintenance	1,426,604	951,897
<b>Total reserves</b>	<b>1,864,050</b>	<b>1,098,559</b>
	<b>\$ 2,486,005</b>	<b>\$ 1,598,989</b>

In 2007 the Members' agreement was amended to add " *Payments to be made to a capital reserve and equipment reserve fund established by the Society*". The reserve is funded by surpluses realized by the Society on an annual basis and is maintained by the Society, with direction from the Board.

In October 2018, the Board agreed that the unfunded members' tangible capital assets repayments would be changed to a 20 year debt repayment plan with interest. This was applied retroactively to when expenditures on the weightroom were first incurred in 2009. This change was implemented in the 2018 financial statements.

### 7. Government transfers:

The following government transfers have been included in revenue:

	2021	2020
<b>Requisitions:</b>		
City of Colwood	\$ 1,119,719	\$ 1,082,239
District of Highlands	176,993	178,581
City of Langford	2,827,244	2,668,592
District of Metchosin	380,627	387,753
Town of View Royal	764,055	753,874
	<b>5,268,638</b>	<b>5,071,039</b>
<b>Grant Revenue:</b>		
Capital Regional District Library	137,386	127,227
Government Grants	5,709,141	598,932
	<b>5,846,527</b>	<b>726,159</b>
<b>Total Revenue</b>	<b>\$ 11,115,165</b>	<b>\$ 5,797,198</b>

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

### 8. Classification of expenses by object:

	Budget	2021	2020
Salaries, wages and employee benefits	\$ 5,430,858	\$ 6,335,599	\$ 5,493,379
Supplies	278,911	382,402	340,434
Contracted services	383,466	640,672	446,157
Utilities	567,678	642,116	528,698
Property and liability insurance	298,642	291,562	281,802
Debt subsidy	194,000	194,000	194,000
Building & Equipment repair and maintenance	298,082	511,072	305,360
Other	995,204	818,803	895,177
Amortization	-	231,317	332,827
TCA Members' Assets	4964,736	5,495,150	1,519,612
	\$ 13,411,577	15,542,693	10,337,446

### 9. Transfer to members:

The members of the Society own the land, buildings and engineering structures that are operated by the Society. Under the operating, Maintenance and Management Agreement, the Society administers funds for the purchase of tangible capital assets on behalf of members. As the tangible capital assets purchased are not owned by the Society, they have been excluded from these financial statements. In 2021 - \$5,495,150 (2020 - \$ 1,519,612) of funds from members were used to acquire members' tangible capital assets and are recorded as an expense in the Statement of Operations.

### 10. Municipal pension plan:

The Society and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The latest actuarial valuation as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The Society paid \$342,821 (2020 - \$342,470) for employer contributions while employees contributed \$303,356 (2020 - \$303,129) to the plan in fiscal 2021. The next valuation will be as at December 31, 2021, with results available later in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

### 11. Commitments and contingencies:

(a) The Society is committed to minimum annual payments for the use and operation of a private access road with payments as follows:

2022	5,200
2023	1,300
	<b>\$ 6,500</b>

(b) The Society is committed to minimum annual debt payments relating to the construction of the Q Centre with payments as follows:

2022	\$ 194,000
2023	194,000
	<b>\$ 388,000</b>
	<b>\$ 394,500</b>

(c) The Society has the commitment to operate the following facilities:

i. The Society received grants under the Child Care Capital Funding Program. The Society must continue child care operations for a minimum of fifteen years from the date of the child facility commencing in July 2021.

ii. The Society received grants for Juan de Fuca Arena Improvement Project. Within five years from the date of Substantial Completion, the Society sells, leases, or disposes of any asset purchased, acquired, constructed, in whole or in part, with funds contributed by Canada or the Province, the Society may be required to reimburse Canada and the Province any funds received for the Project

### 12. Budget data:

The budget data presented in these financial statements is based upon the 2021 operating and capital budgets approved by the Members in April and May 2021. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

	2021 Adopted Budget
Revenues:	
Operating	\$ 8,593,047
Capital	4,872,736
Total revenue	<b>13,465,783</b>
Add:	
Transfer from reserve	703,000
	<b>\$ 14,168,783</b>
Expenses:	
Operating	8,446,841
Capital (TCA Members' Assets)	4,964,736
	<b>13,411,577</b>
Capital (Society)	365,000
Total expenses	<b>13,776,577</b>
Add:	
Transfer to reserve	392,206
	<b>\$ 14,168,783</b>
Annual deficit	-

# WEST SHORE PARKS AND RECREATION SOCIETY

## Notes to Financial Statements

Year ended December 31, 2021

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### 13. Employee remuneration over \$75,000 per year:

The BC Societies Act came into effect on November 28, 2016. The Act has a requirement for the disclosure in the financial statements of the remuneration of directors, employees and contractors for financial statements prepared after November 28, 2016. For employee and contractor remuneration, the requirement is to disclose amounts paid to individuals whose remuneration was greater than \$75,000. For the fiscal year ending December 31, 2021, the Society paid remuneration of \$915,931 to 9 employees, each of whom received total annual remuneration of \$75,000 or greater. (2020 - \$851,784, 9 employees)

These positions are as follows:

- Administrator
- Arena and Events Coordinator
- Community Recreation Coordinator
- Maintenance Supervisor
- Manager of Operations
- Manager of Recreation
- Manager of Finance and Administration
- Aquatic & Fitness Coordinator
- Parks Supervisor