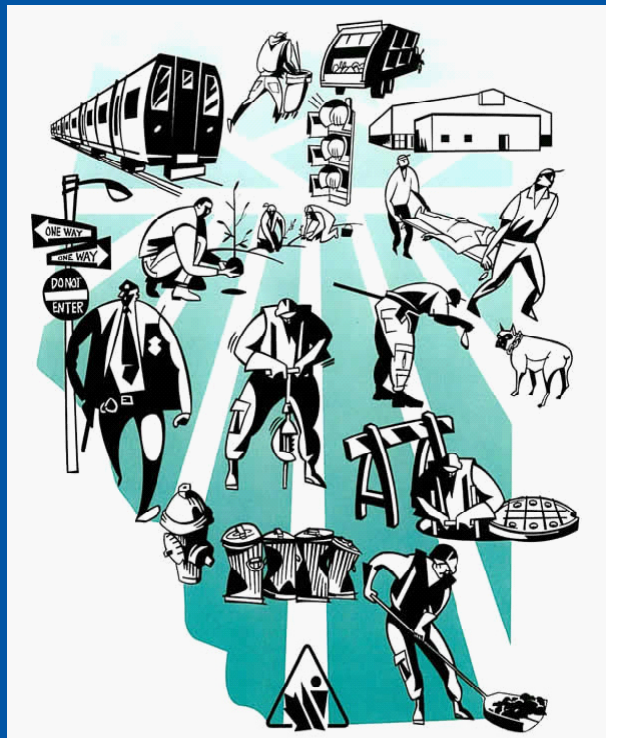


Preventing Injury & Illness Since 1990

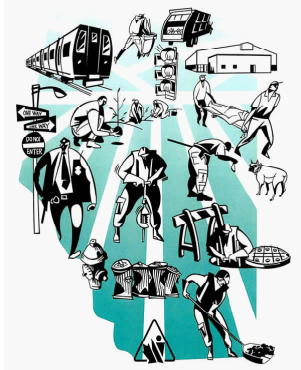
Alberta
Municipal
Health
&
Safety
Association



ANNUAL REPORT 2008



Alberta Municipal Health & Safety Association



CONTENTS

About AMHSA	2
Executive Director's Report	3
Structure — Board & Staff	4
Report on 2008 Goals & Objectives	5
Goal 1: Training	5
Goal 2: Health & Safety Promotion	10
Goal 3: Legislation & Policies	13
Municipal Sector Results	14
Appendices	
1 — Course Participants (Members)	16
2 — Course Participants (Associate Members)	18
3 — Audited Financial Statements	19

About AMHSA

The Alberta Municipal Health and Safety Association (AMHSA) is a not-for-profit organization dedicated to helping reduce the human and financial costs resulting from workplace illness, injuries, and property damage.

Mission: Providing education and consultation services. Promoting health and safety management.

Our activities focus on the prevention of occupational injuries and disease in the municipal workforce. We help our members establish health and safety management systems to control losses, reduce costs, and meet their legal responsibilities.

Our members include approximately 350 cities, towns, villages, municipal districts, counties, and specialized municipalities. Non-municipal employers may join AMHSA as associate members for an annual fee. In 2008, there were approximately 30 associate member organizations, including several school divisions and a provincial financial institution.

Goals:

- Provide Alberta municipalities and associate members with cost-effective training and education in the prevention of occupational injuries and disease.
- Promote effective health and safety management by Alberta municipalities, associate members, and others.
- Monitor and disseminate information on government occupational health and safety legislation and policies which impact on Alberta municipalities and associate members.
- Act as Certifying Partner for Alberta's municipal sector in the PIR/Partnerships in Injury Reduction program in cooperation with the Workers' Compensation Board and Workplace Health and Safety – Partnerships.
- Funding is provided to AMHSA per the Workers' Compensation Act, in support of approved annual business plans.

Executive Director’s Report

The support of many different organizations and individuals across Alberta has assisted AMHSA in fulfilling its mission. Special recognition should be given to our partners in injury reduction, the Workers Compensation Board and Alberta Employment and Immigration.

I would also like to thank our Officers and Board Members who have demonstrated their commitment to our mission and achievement of our goals. On behalf of the Association, I'd like to specifically acknowledge the contribution of

- Brad Bruneau for his leadership as Chairperson
- Corey Papp as Vice-Chairperson, and
- Sandra Giesler as Secretary / Treasurer.

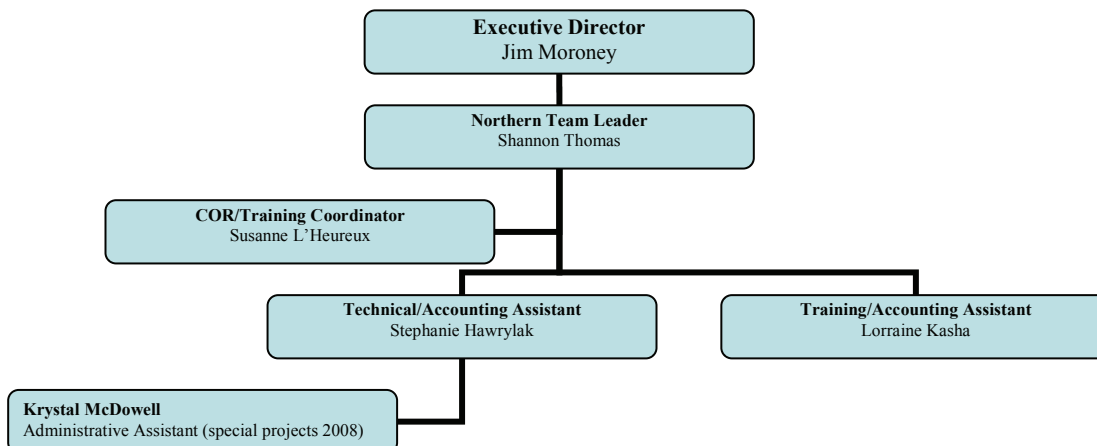
Our Board of Directors met in April, June, September, and December 2008 and we held a planning meeting as well as an Annual General Meetings. Over 30 core/fundamental and targeted/strategic objectives were developed for our three main goals (cost-effective training services, health and safety management promotion, and monitoring/disseminating government policies and legislation). These objectives were approved in the previous year by the Board at the 2008 planning meeting.

It’s been a year marked by unforeseen challenges and I am proud of the efforts the staff have made to meet those challenges and ensure the organization continued to work at a professional level. Thank you Shannon Thomas, Stephanie Hawrylak, Lorraine Kasha and Susanne L’Heureux for their tireless efforts meeting the demands placed upon them. I would also like to acknowledge the newest addition to our organization, Krystal McDowell, who joined us late in the year and who has become a promising new addition to the team.

Notable Facts

- AMHSA completed the highest amount of training ever recorded with an astonishing 8,627 participants in 2008.
- These remarkable accomplishments have occurred while ensuring municipalities continue to pay the lowest average levies compared with any of the funded safety associations in Alberta.
- The average 2008 WCB premium rates increased moderately but remained at or below the provincial averages for all municipalities.
- Over \$2,200,000 was awarded to municipalities as part of their participation in the COR program. Over \$8,000,000 has been earned over the last 4 years.
- AMHSA has 384 active certified auditors. In 2008, 137 auditors were recertified and 115 new auditors were trained.
- There was a specific focus on improving our communication with development and distribution of monthly newsletters (541 paper and another 289 electronic) and online postings of applicable news and upcoming events.

Jim Moroney
IHT, BSc, CRSP, CSP



AMHSA Structure—Board and Staff

OFFICERS

Chair: Brad Buneau, City of Calgary

Vice-Chair: Corey Papp, City of Edmonton (January - April)

Secretary/Treasurer: Sandra Geisler, CSU 52
(City of Edmonton)

BOARD MEMBERS

Scott Chant	Alberta Waste Water Operators Association
Dave Dextraze	Alberta Municipal Supervisors Association - until November
Dale Danylchuk	City of Lethbridge - until June
Joe Duplessis	Alberta Municipal Supervisors Association - as of December
Mary Fraser	CUPE Local 38
Dennis Henderson	CUPE Local 30
Neil Riley	Worker Representative (City of Spruce Grove)
Dwight Oliver	Alberta Association of Municipal Districts & Counties
Ron Leaf	Alberta Rural Municipal Administrators Association - until September

Terry Hurlbut	Local Government Administration Association- until December
Jody Sallans	CUPE Local 37- as of April
Marvin Schmyr	City of Edmonton - as of September
Paul Shields	Other City (City of St. Albert) - as of December
Glenn Taylor	Alberta Urban Municipalities Association
Doug Tymchyshyn	Alberta Rural Municipal Administrators Association
Daniel Van Tassel	CUPE Local 37 - until March

STAFF

- Jim Moroney, Executive Director
- Shannon Thomas, PIR/COR Technical Coordinator (January – April), Northern Team Leader (since April)
- Susanne L'Heureux, COR/Training Coordinator (since May)
- Lorraine Kasha, Training/Accounting Assistant
- Stephanie Hawrylak, Technical/Accounting Assistant
- Krystal McDowell, Administrative Assistant (since November – special projects)
- Susan Klingspor, Northern Regional Coordinator (January – April)



December 2008 Board Meeting

Front Row: Glenn Taylor, Joe Duplessie, Brad Bruneau, Jim Moroney, Neil Riley, Doug Tymchyshyn, Dwight Oliver

Back Row: Dennis Henderson, Sandra Giesler, Marvin Schmyr, Mary Fraser, Paul Shields, Shannon Thomas, Jody Sallans

Missing: Scott Chant, Stephanie Hawrylak, Terry Hurlbut, Lorraine Kasha, Susanne L'Heureux

Report on 2008 Goals and Objectives

Goal #1: Provide Alberta municipalities and associate members with cost-effective training and education services in the prevention of occupational injuries and disease.

CORE / FUNDAMENTAL OBJECTIVES

1.1 Maintain the new data management systems which are capable of tracking training programs, requests, attendance, etc.

A number of extensive upgrades have been made to the data management system in 2008 including improved security and moving to a virtual dedicated server. A mapping function was developed and incorporated into the online course calendar as well as a municipalities map for users. AMHSA staff has been working with Extreme Solutions to improve the system and ensure its operational reliability.

1.2 Explore technology to improve course delivery, specifically expanding the capabilities of the Web Based Programs. Provide recommendations to the Board regarding various options for e-learning.

AMHSA has completed the pilot project for an online training program titled Working Alone Safely. This new program was made available to members in the summer of 2008 and 18 people completed the training. The pilot program exposed a number of problems that have advanced AMHSA’s need to explore other delivery platforms and costs.

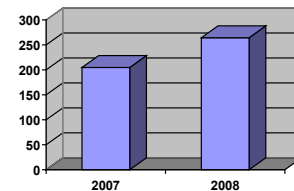
1.3 Continue to offer Defensive Driving with Alta-Tecs Consulting.

Defensive Driving continues to be offered with Alta-Tecs Consulting, and is our most popular course, with over 720 participants in 2008. The combination of AMHSA’s marketing changes and the use of a competent instructor has contributed to the continued

popularity of the program. AMHSA plans to certify another public Defensive Driving instructor in 2009.

1.4 Continue to offer equipment operator training courses using contract trainers.

AMHSA has continued to offer Backhoe/ Loader, Front End Loader, Road Grader, and Skid Steer Loader operator safety courses. The Skid Steer/Loader course that was created in 2007 has continued to grow in 2008 as more people become aware that we offer the course. In 2008, there were 265 participants in operator safety courses, compared to 205 in 2007.



In the late fall a new Plow Truck Sander course was developed and piloted. It will be offered to members in 2009.

1.5 Revise and update training programs.

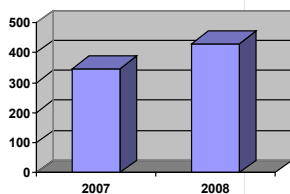
AMHSA completed reviewing and revising/ updating the Auditor and Confined Space Entry courses in the early part of 2008. The Trenching Safety course was completely overhauled in the summer, including the participant’s manual, handouts, videos, instructor presentation, and exam. It is now called Ground Disturbance, Trenching, and Excavation Safely. AMHSA piloted the new 1-day course in the Fall and has made revisions as a result.

The videos used for all courses were also reviewed and the course video library was updated as required.

1.6 Develop customized training programs for major training projects.

AMHSA continues to deliver a number of customized training programs for large municipalities. Currently the City of Edmonton receives customized Workplace Violence Prevention training and the City of Calgary receives customized Leadership for Safety Excellence training. A new plow truck sander course was developed in partnership with the City of St. Albert in 2008. The Edmonton Police Service receives customized 1-day Leadership for Safety Excellence training for their staff.

1.7 Deliver on-site training courses as requested.



AMHSA arranged 431 on-site courses in 2008. This compares with 348 on-site training programs conducted in 2007. AMHSA also offered 25 scheduled courses in 2008 – 11 in St. Albert, 7 in Airdrie, 4 in Cochrane, 2 in Pincher Creek and 1 in Spruce Grove.

In addition, AMHSA-certified WHMIS and Flag Person trainers trained 3,089 municipal employees in 2008, and 18 municipal employees attended Thinking Driver, a new AMHSA-recognized course.

1.8 Continue to expand and improve upon web-based (online) services to members.

AMHSA developed a Municipal Job Board which was launched in March 2008 and promoted 13 positions with it during the year. The Events section was upgraded and 31 events were posted throughout the year. A Discussions section was created, and several topics were posted/responded to by members. Updated documents have also been made available for members to download and industry links have been updated regularly. AMHSA also highlights news of interest to members on its homepage.

AMHSA is presently enhancing online services by populating the SafetyNet online library, further developing the Job Board, and creating

Frequently Asked Questions about PIR and external audits (with WCB Special Dividends grant funding).

The improved website was accessed by 13,475 unique visitors – a total of 26,253 sessions where 70,169 pages were viewed. The most visited sections of the website were 1) homepage 2) courses and 3) PIR program.

1.9 Develop online training programs.

The first on-line training program was developed and is entitled “Working Alone Safely”. This program was piloted in 2007, with changes incorporated as a result in 2008, and offered to all members since June 2008. 21 members requested the online course in the last 12 months.

1.10 Continue to promote the AMHSA Certificate Programs.

AMHSA continues to respond to inquiries about its certificate programs and promotes them in the Municipal Safety News. Interest in the certificate programs have continued in 2008. To date there are a total of 400 participants who have successfully completed these programs:

- Municipal Joint Health and Safety Committee Representative: 197
- Municipal Supervisor in Health and Safety: 145
- Recognized Municipal Health and Safety Advisor: 58

1.11 Market a safety program template for small communities to participate. This template may also be used to assist municipalities in obtaining a Certificate of Recognition.

The Health and Safety Management Systems – Small Employer course was offered in May and November 2008. The SECOR Tool-Kit templates are distributed to participants of the course and are available to download

from the AMHSA website. Staff continue to respond to inquiries about SECOR.

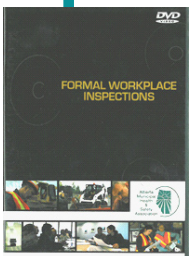
1.12 Secure an expanded network of AMHSA consultant trainers.

Several AMHSA contract trainers have begun instructing our Health and Safety Management System, Auditor and Auditor Recertification/ Update courses in the northern part of the province in 2008. AMHSA is carefully mentoring the instructors in the provision of these integral courses. There are 26 consultant contract trainers currently instructing AMHSA courses on a regular basis. Several new trainers were brought on board this year, instructor contracts were revised, and an instructor meeting was held in Red Deer in October.

1.13 Update videos that may be used in some AMHSA courses (e.g. incident investigation).

Two new municipal health and safety videos were produced in 2008: "Investigation of Incidents" and "Formal Workplace Inspections." AMHSA worked with Shadowland Productions and is thankful for the assistance provided by several health and safety consultants and member municipalities. Both videos have been incorporated into AMHSA training, added to the video lending library and sold to members.

The 2007 AMHSA video "Avoid the OH&S Blues – Orientation to Municipal Health and Safety" was developed by AMHSA in cooperation with Strathcona County and has been used in the new "Orientation: Train-the-Trainer" course all year.



TARGETED / STRATEGIC OBJECTIVES

During the previous SWOT analysis, the importance of offering quality training programs was stressed. The 2008 survey results suggest that revision of old programs and courses should continue to be a priority if AMHSA is going to continue to attract participants, particularly those who have already accessed many of the offerings. An opportunity may be available to use existing material from other jurisdictions instead of developing the material from scratch.

"Real, relevant, thought provoking examples made the material interesting and easy to relate to."

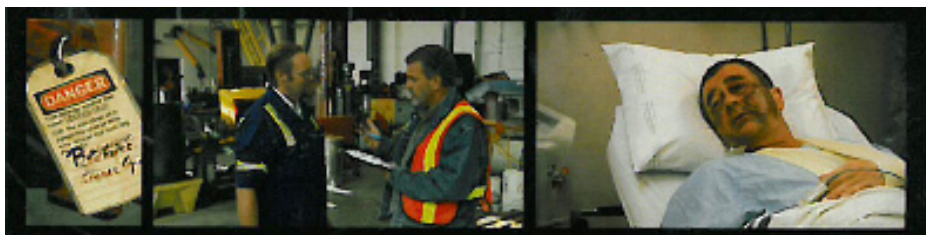
Course Participant

1.14 Explore opportunities to utilize health and safety training programs and materials or partner with other organizations such as the Municipal Health and Safety Association of Ontario, Alberta Construction Safety Association, Alberta Municipal Affairs and B.C. Municipal Safety Association.

AMHSA will be participating in a joint venture with the Alberta Public Works Association on Grader and Backhoe Equipment Operator course development, and developing a 4–5 day Health and Safety course for the Alberta Public Works Association. Both of these projects are part of the WCB Special Dividends grant funding that AMHSA applied for in April 2008.

AMHSA worked with the Alberta Construction Safety Association to ensure consistency in delivery of training materials specific for a new AMHSA Ground Disturbance, Trenching, and Excavation Safety course.

Each year AMHSA sends a survey to its members asking for input on a wide variety of concerns. Questions are targeted at emerging issues or topics that AMHSA feels may be of



Source: "Investigation of Incidents"

concern. Members also are asked to provide suggestions for any other topics they would like addressed. Responses are analyzed to identify specific training and activity targets.

I.15 Continue with the development and use of professional printing for training materials to make the material more professional in appearance.

Course materials for several popular training programs continue to be printed professionally: Health and Safety Management Systems– Audit, Flag Person Train–the–Trainer, WHMIS Self-Study Workbooks, Joint Health and Safety Committees, and four Leadership for Safety Excellence modules. AMHSA purchased a new BizHub photocopier/fax/scanner from Konica Minolta to support increasing production of professional-looking course materials in-house (WCB Special Dividends grant funding).

I.16 Continue offering workplace violence prevention courses through Red Deer College.

A number of years ago AMHSA partnered with Red Deer College to develop a course on Workplace Violence Prevention. In turn, AMHSA agreed to utilize the College for the delivery of the courses. A customized version is offered for the City of Edmonton.

This year, 360 people attended the Workplace Violence Prevention training.

“Your training sessions remain both informative and interesting.”

City of Spruce Grove



I.17 Continue the development and implementation of an AMHSA safety management system for small municipalities.

The Small Employer Certificate of Recognition (SECOR) program was developed for the purpose of providing a foundation on which small municipalities can begin to build their safety management systems. Information on the SECOR program is available on the AMHSA website. A number of smaller municipalities have expressed interest in the program, downloaded templates, and attended the training. The Health and Safety Management Systems – Small Employer course was offered in May and November 2008.

The SWOT analysis in 2007 identified the need to improve AMHSA communication regarding training needs and promotion to AMHSA members and expanding its influence to other organizations. AMHSA continued to focus on this priority in 2008.

I.18 Continue to work with health authorities and school boards to offer training programs that have already been developed at AMHSA.

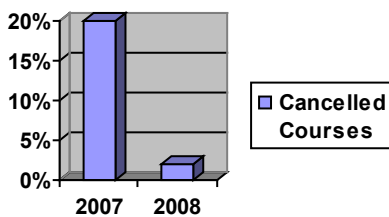
Several school boards (including Black Gold, Wolf Creek, and Battle River) are Associate Members and are working towards their Certificate of Recognition. Associate members sent over 260 participants to AMHSA courses in 2008.

I.19 Conduct in-class evaluations of AMHSA instructors on an annual basis.

AMHSA continues to send representatives to programs to evaluate its contract instructors. Instructors are also evaluated by the participants on every course they instruct. The results are compiled and shared with the instructor, appropriate AMHSA staff, and the municipality that requested the course. AMHSA offers municipalities the opportunity to request specific instructors and every effort is made to accommodate these requests.

1.20 Continue to strive to reduce the number of cancelled courses by 10–15%.

In 2008, only 13 of 456 courses were cancelled (2%), compared to approximately 20% in 2007 – a reduction of 18 %. A concerted effort has been made by AMHSA to improve the communication of course offerings to municipalities through monthly newsletters, the website, and email invitations to surrounding communities.



1.21 AMHSA will maintain its Small Employer Certificate of Recognition (SECOR).

AMHSA passed its 2007 SECOR audit and received its 20% Partners in Injury Reduction refund in the spring of 2008 (20% represents “industry leadership” status). As a result of this effort, AMHSA is now entitled to receive a WCB rebate.

In August 2008, AMHSA received the prestigious Workplace Health and Safety Best Performer Award for 2007.

The health and safety policy states that AMHSA is committed to “providing its employees with the safest and healthiest work environment possible” and “complying with all pertinent legislation”. As part of its health and safety management system, AMHSA provided orientations for staff, conducted formal workplace inspections, provided staff training (e.g. first aid, fire extinguisher use) and performed fire drills in 2008.

1.22 Continue to apply for appropriate government grants for various health and safety initiatives and programs. Explore programs with Alberta Municipal Affairs, Super Highway System, WCB and the Alberta Law Foundation.

Results: AMHSA applied for WCB Special Dividends grant funding in April 2008 for over \$300,000. AMHSA decided not explore further grant opportunities this year due to staff workloads and current commitments of resources towards the completion of special projects.

1.23 Develop courses regarding chainsaws, all terrain vehicles, lockout/tagout, ground disturbance, and orientation.

Some of the WCB Special Dividends grant funds that were approved in April 2008 have been set aside to specifically develop ATV training, courses on chainsaw safety and fall protection.

“Excellent course. I feel a lot more confident in the role as safety coordinator.”

Course Participant



Jim Moroney, Brad Bruneau, Minister Goudreau, David Xiao, and Shirley Howe

Goal #2: Promote effective health and safety management by Alberta municipalities and associate members. The following objective has been a core/fundamental objective of AMHSA for a number of years. In the past, much of the activity related to this objective has focused on promotion of the PIR/Partnerships program.

CORE / FUNDAMENTAL OBJECTIVES:

2.1 Promote and support the Partners in Injury Reduction program. This includes the training and certification of peer auditors, administration of external audits (utilizing peer or external auditors), quality assurance review of all audits, and coordination and communication with the Partnerships team.

AMHSA hired a new COR Coordinator in May 2008, who was oriented, trained, and assisted in external audit planning activities. AMHSA continues to respond to inquiries about the Partners in Injury Reduction program and COR for regular employers. The Health and Safety Management Systems – Audit and Auditor Recertification/Update courses have been offered several times, resulting in over 170 municipal health and safety auditors being certified and/or recertified. The Partnerships quality assurance review form was adopted in January 2008 and all audits and required revisions were reviewed by AMHSA.

2.2 A government audit of AMHSA's COR quality assurance process was conducted in 2007. It is anticipated that a number of recommendations to enhance the quality review process will be implemented through 2008. AMHSA will work to comply with all the recommendations of the government's Partnership Team to ensure quality control systems will meet all government requirements in 2009.

As a result of the Partnerships Quality Assurance Audit, AMHSA has adopted the Partnerships Quality Assurance Review Form, created the 2008 Audit Sampling Criteria for

both interviews and sites, revised Table 2 – Determining Interviews to ensure representative interview samples, created an Executive Report template, revised the Health and Safety Management Systems – Audit course materials, and created and offered an Auditor Recertification/Update course. Information about the changes to the COR process and new forms was posted on the AMHSA website, emailed to auditors, and sent to municipalities by mail. A progress update of our Action Plan regarding the 2007 Partnerships QA Audit was submitted to Partnerships in August 2008.

2.3 Increase options for members participating in the COR process.

AMHSA is a certifying partner for COR and SECOR. This increases the options for smaller members that have fewer resources to develop and maintain a safety management system. AMHSA members utilize the peer audit process, and AMHSA offers options for use of consultant and corporate auditors, action plans, and roll-up audits for its members.

“Shannon and the girls have been very good at helping us out when we had problems or concerns. They are great.”

Town of Cardston



Executive Director Moroney at PIR cheque presentation

2.4 Review AMHSA’s COR Peer Process in 2008 to ensure the system remains sustainable.

AMHSA conducted an internal review of the COR Peer Process and decided to recommend that a Partners in Injury Reduction subcommittee be formed. It was mentioned at the Alberta Cities Safety Council meetings and several members have expressed an interest in participating in the review. At the June 2008 board meeting, AMHSA learned of a Partnerships review of audit standards so this process is on hold until we learn the results and implications of that review.

In an effort to obtain member feedback about the COR and PIR process, a survey was developed and distributed at the December 2008 Alberta Cities Safety Council meeting. It will be sent to all member municipalities and auditors early in 2009. Results will then be compiled, analyzed, and recommendations brought to the board of directors.

2.5 Contribute to the development, periodic review and maintenance of the Partnerships / Partners in Injury Reduction standards.

AMHSA participates in the Certifying Partner General Meetings and Certifying Partner Policy Day Committee Meetings, and has also participated in a number of Partners in Injury Reduction subcommittees.

2.6 Maintain an internal quality assurance system measuring services being provided, including audit reviews, to meet the Partnership and Partners in Injury Reduction Standards.

AMHSA has hired additional staff to assist in maintaining an internal quality assurance system for audit reviews and utilized an external health and safety consultant to assist with COR maintenance (internal) and auditor qualification (certification) audit quality assurance reviews in 2008. AMHSA has also changed a number of its internal processes to

ensure that the quality of audits and reviews will be of the highest standard. The Audit Analyst Code of Ethics was updated in 2008 and signed by AMHSA audit reviewers.

2.7 Increase OHS awareness at three levels:

(i) Elected Officials – Participate in the regional seminars and trade shows of AUMA and AAMD&C. Attend Zone Meetings of AAMD&C. Explore communication opportunities with the northern and southern Mayors’ Conference.

Attended the AAMD&C Convention Trade Show in Edmonton in April 2008. AMHSA also attended the 2008 AUMA Convention Trade Fair in September.

(ii) Administrators – Communicate with the Local Government Administration Association (LGAA) and the Alberta Rural Municipal Administrators Association (ARMAA). Attend Zone Meetings of LGAA.

AMHSA attended the LGAA Conference and Trade Show in Red Deer. The Executive Director attended the Recreational Facilities Personnel Conference as a speaker in May 2008.

(iii) Public Works Supervisors – Communicate with the Alberta Municipal Supervisors Association (AMSA) and the Alberta Chapter of the Canadian Public Works Association (CPWA).

Due to a conference scheduling conflict AMHSA did not attend the spring Alberta Water and Wastewater Operators Conference. AMHSA has been meeting and working on co-hosting the Rural Utilities/ Safety Conference in Red Deer in December. AMHSA sat on the planning committee for RUSA’s 2008 conference, staff participated in the Trade Show, and the Executive Director spoke about municipal auditing.

“Great conference - a lot of work - keep up the good job!”

“Trade show was great!”

RUSA Participant Evaluations

TARGETED / STRATEGIC OBJECTIVES:

Interest continues to be expressed in creating opportunities for members who have demonstrated strong commitment and excellent results to promote health and safety to their peers.

2.8 Continue to identify champions for health and safety within the municipal sector and provide opportunities for them to promote health and safety to their peers.

AMHSA invited towns, counties, municipal districts, villages, and summer villages to participate in two new networking/information sharing groups – Northern Alberta Safety Council and Southern Alberta Safety Council. The first meeting of NASC was hosted by Parkland County in June 2008 and the second on October 15, 2008 in Lac Ste Anne County. The Southern Alberta Safety Council held its first meeting in the Town of Cardston on October 8, 2008. Feedback from both groups has been very positive, and all meetings have been well attended.

2.9 Promote the awards program to recognize the resource commitments of municipalities to AMHSA training programs.

Awarded 2008 AMHSA Training Awards to Birch Hills County, Starland County, the Town of Bon Accord, the M.D. of Northern Lights and the Village of New Sarepta for their commitment to providing health and safety training for their employees. AMHSA also recognized the cities of Edmonton, Calgary, Cold Lake, St. Albert, the Regional Municipality of Wood Buffalo and Calgary Housing Company for undertaking extensive training initiatives in 2008.

2.10 Link with other organizations on Health and Safety Awards for AMHSA members.

AMHSA disseminates information to municipalities on special recognitions and accomplishments in health and safety. The Workplace Health and Safety awards were promoted in the September 2008 newsletter and municipalities encouraged to apply.



*COR/Training Coordinator
Susanne L'Heureux*

Goal #3: Monitor and disseminate government occupational health and safety legislation and policies which impact on Alberta municipalities and associate members.

3.1 Maintain liaison with Alberta Employment and Immigration and integrate AMHSA activities with their strategic objectives.

AMHSA has attended meetings, participated in conferences and attended Certifying Partner meetings. AMHSA has also extended an invitation to Alberta Employment and Immigration to present updates at all AMHSA board meetings, the Alberta Cities Safety Council meetings, and the Northern and Southern Alberta Safety Council meetings in 2008.

3.2 Use “Municipal Safety News” to keep municipalities and associate members informed about new government legislation and policies.

AMHSA has published updates about changes to municipality auditing and quality assurance processes, and news from AEI and WCB including foreign workers, OHS Code consultations, GHS updates, AEI minister and name changes, awards of distinction, guides for employers, labour force statistics, OHS magazine highlights, e-learning programs, Bloody Lucky campaign, WCB newsletter, electronic injury reporting, Day of Mourning, funding policy amendments, Occupational Injury Service, and more.

3.3 Maintain liaison with the Workers’ Compensation Board.

AMHSA invited the Workers’ Compensation Board to present updates at all AMHSA board meetings, Alberta Cities Safety Council meetings, and Northern and Southern Alberta Safety Council meetings in 2008. AMHSA also attends WCB Partners in Injury Reduction stakeholder meetings, participates in the CORRS database, and corresponds with WCB regarding audits and Partners in Injury Reduction refunds. In addition, an AMHSA

staff member attended the WCB’s Disability Management course in 2008. WCB also presented information on Modified Work to meetings of NASC, SASC, and the ACSC.

3.4 Collaborate with other Certifying Partners on developing assessment tools and templates for health and safety programs.

AMHSA was planning to review tools and templates for the development of health and safety programs in the fall of 2008. After some consideration of a variety of options it was determined that the best approach would be to encourage municipalities to use the Health and Safety Management Systems templates established with the SECOR program. The management systems provided a basic template for municipalities and can be applied in a wide variety of circumstances. All the information is now available to be downloaded from the AMHSA website.



Teri Spohr (WCB), Patrick Brophy (WCB), Jim Moroney, Brian Thomas (Partnerships) and Shannon Thomas

MUNICIPAL SECTOR RESULTS

1. Workers' Compensation Board – Alberta Premiums History

The total costs of payments to the WCB are called premiums. These values are best estimates obtained from the WCB Certifying Partner and Industry Synopsis reports.

Industry Group	2004	2005	2006	2007	2008
Cities	\$ 18,949,215	\$ 18,839,792	\$ 17,984,717	\$ 19,572,586	\$ 22,027,833
Municipal Districts	\$ 2,479,826	\$ 2,898,105	\$ 2,745,139	\$ 3,282,822	\$ 3,505,667
Towns	\$ 2,057,050	\$ 2,036,102	\$ 1,921,417	\$ 2,122,277	\$ 2,346,434
Villages	\$ 216,563	\$ 213,841	\$ 201,003	\$ 222,254	\$ 216,755
TOTAL	\$ 23,702,654	\$ 23,987,840	\$ 22,852,276	\$ 25,199,939	\$ 28,096,689

In 2008, the municipal sector had 171 employers with insurable earnings, a total of 54,724 workers, and total insurable earnings of \$2,648,189,437.

2. Total Claims Costs

Municipal sector WCB claims costs (approximate) for the period 2004 – 2008 are shown below. The result of these increases will show up in the increase in the number of claims and costs per claim. The table shows these costs, including medical aid, compensation payments, rehabilitation and pension awards, and economic loss payments. These costs reflect only the new claims from each year – normally only about one third of the total costs incurred.

Industry Group	2004	2005	2006	2007	2008
Cities	\$ 5,708,638	\$ 6,016,446	\$ 6,574,616	\$ 6,953,222	\$ 6,306,823
Municipal Districts	\$ 603,532	\$ 1,545,062	\$ 634,306	\$ 1,044,349	\$ 711,789
Towns	\$ 507,633	\$ 610,132	\$ 414,186	\$ 812,505	\$ 585,386
Villages	\$ 22,598	\$ 35,953	\$ 78,826	\$ 91,003	\$ 48,628
TOTAL	\$ 6,842,401	\$ 8,207,593	\$ 7,701,934	\$ 8,901,079	\$ 7,652,626

3. Number of Lost Time Claims

A lost time claim injury is a WCB claim for an occupational injury or disease which disables the worker beyond the day of injury. Included are claims for which wages and compensation are paid, permanent disability claims, fatalities, and cases in which the injured worker is assigned light duties or other modified work.

Industry Group	2004	2005	2006	2007	2008
Cities	1,175	1,180	1,291	1,348	1,315
Municipal Districts	136	102	120	153	121
Towns	120	107	105	154	128
Villages	15	8	12	14	11
TOTAL	1,446	1,397	1,528	1,669	1,575

4. Severity Rates – Provincial and Municipal Comparison

This comparison is measured in Temporary Total Disability Days and as illustrated below, the municipal sector is significantly lower than the provincial average

	2004	2005	2006	2007
Provincial	25.84	23.48	22.85	22.20
Municipal	18.92	15.92	16.00	17.48

5. Average Cost Per LTC – Provincial and Municipal Comparison

This comparison is based on the total costs of lost time claims versus the total number of lost time claims. These costs are significantly lower in the municipal sector, resulting in lower WCB premiums.

	2004	2005	2006	2007
Provincial	\$ 5,151.94	\$ 5,337.47	\$ 5,501.00	\$ 5,895.58
Municipal	\$ 4,394.88	\$ 5,249.68	\$ 4,373.75	\$ 4,803.40

6. WCB Premiums

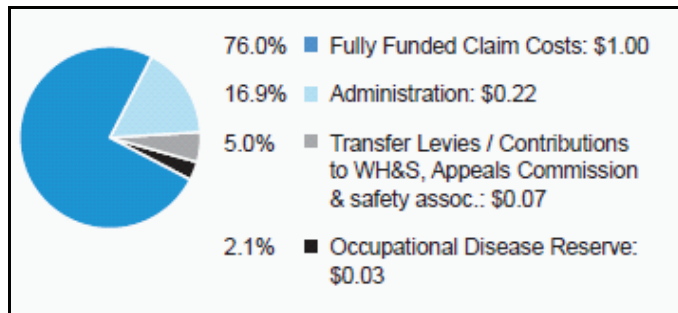
The WCB collects premiums from municipalities to cover the costs of insuring work-related injuries. Municipalities pay premiums on the insurable earnings of all workers. Premiums are calculated at the beginning of the year. The rate is the cost of coverage per \$100 of insurable earnings based on the average losses in the industry group.

The average provincial premium rate for all industries remained the same in 2009 as 2008. However, in 2009 the premium rates for cities, towns, villages and municipal districts and counties increased. Of the municipal industry groups, only the rate for municipal districts and counties is above the Alberta provincial average.

Industry Group	2005	2006	2007	2008	2009	Change Since 2008
Cities	\$1.41	\$1.22	\$1.21	\$1.14	\$1.26	+10.53%
Municipal Districts & Counties	\$1.68	\$1.42	\$1.48	\$1.32	\$1.42	+7.58%
Towns & Villages	\$1.42	\$1.23	\$1.22	\$1.15	\$1.27	+ 10.43%
PROVINCIAL	\$1.83	\$1.57	\$1.43	\$1.32	\$1.32	unchanged

2009 Rate Drivers:

- Fully-funded claim costs for 2009 are estimated to increase by 6.9%.
- Insurable earnings are forecast to increase by 1% to \$74 billion.
- The lost time claim rate is expected to drop to 1.7 per 100 covered workers. The disabling injury rate is expected to decrease to 3.3 per 100 covered workers.

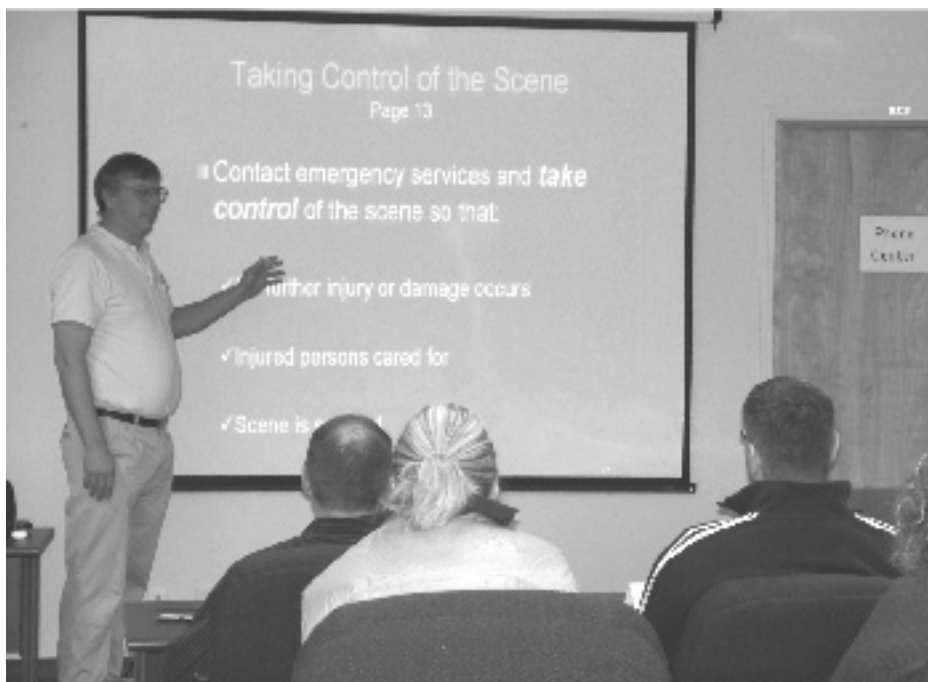


APPENDIX 1: COURSE PARTICIPATION – MEMBERS

Course	2005	2006	2007	2008
AMHSA Training				
Auditor Update/Recertification	30	91	52	137
Backhoe/Loader Operator Safety	25	42	56	18
Confined Space Entry	289	149	110	235
Construction Safety Training System	17	---	---	---
Defensive Driving	470	476	894	723
Enabling a Health & Safe Workplace	57	---	---	---
Flag Person: Train-the-Trainer	29	42	46	21
Formal Workplace Inspections	204	230	258	370
Front End Loader Operator Safety	23	86	53	75
Hazard Identification, Assessment & Control	413	680	382	473
Hazard Identification / Inspections	---	44	---	---
Health & Safety Management Systems	76	76	116	108
Health & Safety Management Systems – Audit	70	70	96	111
Health & Safety Management Systems – Overview	115	148	45	121
Health & Safety Management Systems – Small Employer	---	---	8	9
Incident Investigation	246	179	192	261
Joint Health & Safety Committees	215	219	136	254
Leadership for Safety Excellence	435	363	871	444
LSE – Modules 1 & 2*	106	111	266	126
LSE – Modules 3 & 4*	72	85	161	105
LSE – Modules 1 & 4*	14	---	---	---
Musculoskeletal Injury Prevention Program*	86	---	---	---
MSI Prevention (Office Environment)	---	98	50	47
MSI Prevention (Physically Demanding)	---	79	57	79
Orientation: Train-the-Trainer	---	---	---	37
Overview of OHS Act, Code & Regulation	57	90	77	238
Plow Truck Sander Operator Safety	---	---	---	8
Prime Contractor	89	98	98	176
Road Grader Operator Safety	9	85	68	52
Skid Steer Loader Operator Safety	---	---	28	112
Supervisor's Role	---	---	31	108
Supervisor's Role/Hazards	---	14	---	---
Supervisor's Role/Incident Investigations	---	17	---	---
Trenching Safety	154	131	50	129
WHMIS: Train-the-Trainer	51	77	94	82
WHMIS Overview	---	---	33	43
Working Alone Safely	227	84	131	162
Working Alone Safely – Online	---	---	12	15
Workplace Violence Prevention*	141	222	161	143
Workplace Violence Prevention	---	238	414	217

SUB-TOTAL 1	3,720	4,324	5,046	5,399
Partner/Member Training				
Flag Person:Worker	368	559	717	548
Thinking Driver	---	---	---	18
WCB: Disability Management	125	164	90	42
WHMIS:Worker	2,394	1,669	2,052	2,541
SUB-TOTAL 2	2,887	2,392	2,859	3,149
TOTAL	6,607	6,716	7,905	8,388

* Presented to City of Edmonton --- Not offered



Instructor Al Saunders teaching Incident Investigations

APPENDIX 2: COURSE PARTICIPATION – ASSOCIATE MEMBERS

Associate Member	2005	2006	2007	2008
Apex AVSI	---	3	2	---
ATB Financial	---	---	---	2
Battle River School Division	---	---	---	6
Bell Distribution Inc.	0	---	---	---
Black Gold Regional School Division	---	---	58	113
Bluewave Antenna Systems	13	1	---	---
Brandt National Oilwell Varco	---	4	---	4
Canada West Ski Areas Association	---	33	10	34
Calgary Public Library	---	0	---	10
City of Kamloops	---	---	2	0
City of Yellowknife	---	98	0	0
Eastern Irrigation District	0	0	0	0
Eagle Hill Foundation	45	---	---	---
Ensign Drilling	6	---	---	---
Epcor Water Services	---	---	16	6
Federation of Alberta Gas Co-ops	---	---	---	3
Fishing Lake Metis Settlement	---	23	0	0
General Mills	9	---	---	---
Glennifer Lake Resort & Country Club	0	---	---	---
Gold Hills School Division	---	---	2	0
Growing Power Hairy Hill LP	---	---	2	2
Hallmark Tubular Solutions	---	---	---	11
Heritage Park Historical Village	10	0	0	0
Market Drugs Medical	1	---	2	0
Parks Canada	17	32	1	10
Peace Wapiti School Division	---	---	26	0
Pembina Hills Regional School Division	---	---	98	0
S.A.I.T.	219	---	1	---
Ski Banff @ Norquay	---	1	0	0
Smith International	---	26	13	16
Springbank Park for all Seasons	8	1	26	0
St. Albert Public Library	3	0	0	0
Waskasoo Environmental Education Society	---	5	0	1
West Edmonton Mall Properties Inc.	0	---	---	---
Westside Recreation Centre	---	---	2	0
Wolf Creek School Division	0	20	4	42
Yellowhead Regional Library	---	---	---	1
TOTAL	331	247	265	261

--- Not a member that year



Appendix 3: Auditors' Report and Financial Statements

TO THE MEMBERS ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

160 2833 Broadmoor Boulevard
Sherwood Park, AB T8H 2H3

phone: 780 417 3900
fax: 780 417 3940
toll free: 1 800 267 9764
email: safety@amhsa.net
web: www.amhsa.net

Management has responsibility for preparing the accompanying financial statements and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and making objective judgments and estimates in accordance with Canadian generally accepted accounting principles.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed of Directors who are neither management nor employees of the organization. The Board reviews the financial statements in detail with management prior to their approval of the financial statements for publication.

Meyers Norris Penny LLP, an independent firm of Chartered Accountants, is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

Jim Moroney
Executive Director

March 2009

**ALBERTA MUNICIPAL HEALTH
& SAFETY ASSOCIATION
FINANCIAL STATEMENTS**

DECEMBER 31, 2008





MEYERS NORRIS PENNY LLP

AUDITORS' REPORT

To the Members of

Alberta Municipal Health & Safety Association

We have audited the statement of financial position of the **Alberta Municipal Health & Safety Association** as at December 31, 2008 and the statements of revenue and expenditures, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the association as at December 31, 2008 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

February 13, 2009
Leduc, Alberta

CHARTERED ACCOUNTANTS



CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
#200, 5019 - 49TH AVE., LEDUC, AB T9E 6T5
PH. (780) 986-2626 FAX (780) 986-2621 mnp.ca

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
STATEMENT OF REVENUE AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	2008 Actual	2008 Budget	2007 Actual
Revenue			
WCB Grant	\$ 618,000	\$ 618,435	\$ 512,000
Program registrations	343,005	230,000	318,825
WCB Dividend Grant	178,077	-	122,214
Sale of materials	37,483	20,000	21,230
Interest	3,301	-	2,417
Other	2,746	4,000	2,865
Cost recoveries - video rentals	550	2,000	1,525
SECOR Grant	-	-	1,154
	<u>1,183,162</u>	<u>874,435</u>	<u>982,230</u>
Expenditures			
Operating			
Salaries	370,949	352,503	285,004
Employee benefits	59,176	60,950	46,928
Equipment maintenance	33,734	13,300	8,804
Travel and subsistence	28,247	45,000	28,139
Office lease	27,375	38,400	13,220
Advertising and promotion	18,811	14,000	7,860
Professional fees	17,275	15,000	14,832
Office and general	14,984	14,982	16,184
Postage and courier	12,233	17,000	14,483
Courses and memberships	9,175	9,000	6,109
Telephone and fax	8,986	11,000	10,824
Equipment lease payments	7,989	12,000	10,571
Insurance	3,910	4,000	3,403
Interest and bank charges	3,308	2,000	2,754
Workers' Compensation Board	991	1,000	54
Database and Web Development	-	1,700	-
	<u>617,143</u>	<u>611,835</u>	<u>469,169</u>
Program Development and Training			
Instructors and resource people	200,510	150,000	197,155
Travel and facility rentals	98,218	71,000	66,112
Preparation and materials	69,855	56,000	41,564
	<u>368,583</u>	<u>277,000</u>	<u>304,831</u>

(Continued on following page)

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
STATEMENT OF REVENUE AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	2008 Actual	2008 Budget	2007 Actual
<i>(Continued from previous page)</i>			
SECOR Program Expenses			
Contractor development and implementation	-	-	10,246
Salaries	-	-	1,939
Other	-	-	779
	<u>-</u>	<u>-</u>	<u>12,964</u>
WCB Dividend Expenditures			
Regional Safety Committees	9,084	-	-
Website FAQ's Project	45	-	-
Online Enhancement Project	18	-	-
Material review and printing	-	-	16,142
Video library	-	-	552
	<u>9,147</u>	<u>-</u>	<u>16,694</u>
Board Expenses	14,230	25,100	16,890
Unrebated Portion of Goods and Services Tax	<u>15,616</u>	<u>20,000</u>	<u>11,968</u>
	<u>29,846</u>	<u>45,100</u>	<u>28,858</u>
Total Expenses	<u>1,024,719</u>	<u>933,935</u>	<u>832,516</u>
Excess of Revenue from Operations	158,443	(59,500)	149,714
Amortization	(79,946)	-	(44,855)
Loss on disposal of assets	-	-	(306)
Equipment and furniture purchases	-	(10,500)	-
Excess of Revenue over Expenditures	<u>\$ 78,497</u>	<u>\$ (70,000)</u>	<u>\$ 104,553</u>

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2008

	Unrestricted Net Assets	Equity in Capital Assets	2008	2007
Balance, beginning	\$ 199,004	\$ 136,599	\$ 335,603	\$ 231,050
Excess revenue	78,497	-	78,497	104,553
Purchase of capital assets	(4,101)	4,101	-	-
Purchase of capital assets with WCB grant	(166,721)	166,721	-	-
Amortization of capital assets	<u>79,946</u>	<u>(79,946)</u>	<u>-</u>	<u>-</u>
Balance, Ending	<u>\$ 186,625</u>	<u>\$ 227,475</u>	<u>\$ 414,100</u>	<u>\$ 335,603</u>

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2008

	2008	2007
Assets		
Current		
Cash	\$ 135,074	\$ 194,018
Guaranteed investment certificates	278,269	125,000
Accounts receivable	41,686	40,606
Goods and Services Tax receivable	15,616	11,968
Inventory	6,908	5,881
Prepaid expenses	<u>12,740</u>	<u>5,873</u>
	490,293	383,346
Capital Assets (Note 3)	<u>227,475</u>	<u>136,599</u>
	<u>\$ 717,768</u>	<u>\$ 519,945</u>

Liabilities		
Current		
Accounts payable	\$ 33,180	\$ 68,277
Deferred revenue (Note 4)	<u>270,488</u>	<u>116,065</u>
	<u>303,668</u>	<u>184,342</u>

Net Assets		
Unrestricted Net Assets	186,625	199,004
Equity in Capital Assets	<u>227,475</u>	<u>136,599</u>
	<u>414,100</u>	<u>335,603</u>
	<u>\$ 717,768</u>	<u>\$ 519,945</u>

APPROVED ON BEHALF OF THE BOARD:

_____ Chairman

_____ Board Member

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2008

	2008	2007
Operating Activities		
Cash receipts from grantors	\$ 950,500	\$ 712,000
Cash receipts from program activities	379,056	326,734
Cash paid to suppliers	(639,480)	(494,790)
Cash paid to employees	(424,922)	(329,389)
Interest paid	(3,308)	(2,754)
Interest received	<u>3,301</u>	<u>2,417</u>
Cash From Operating Activities	<u>265,147</u>	<u>214,218</u>
Investing Activities		
Purchase of capital assets	(170,822)	(83,399)
Purchase of guaranteed investment certificates	<u>(153,269)</u>	<u>(65,000)</u>
Cash From Investing Activities	<u>(324,091)</u>	<u>(148,399)</u>
Increase (Decrease) In Cash	(58,944)	65,819
Cash, beginning	<u>194,018</u>	<u>128,200</u>
Cash, Ending	\$ <u>135,074</u>	\$ <u>194,019</u>

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008

1. Purpose of the Organization

The Alberta Municipal Health and Safety Association was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta. It operates in the municipal sector and provides safety training and training materials to all municipalities in Alberta. The Association is registered as a Society for the purposes of the Income Tax Act of Canada. As such, it is not subject to income taxes and dividends can not be paid out of accumulated surplus.

2. Significant Accounting Policies

Accrual basis of accounting

The accrual basis of accounting is followed in both budget and financial statement presentations.

Inventory

Inventory is stated at the lower of cost or net realizable value.

Capital assets

Capital assets are recorded at cost. Amortization is recorded on a basis sufficient to charge the original cost of the assets to expense over the useful life of the assets, using the following rates and methods:

Office furniture and equipment	5 yrs straight line
Leasehold improvements	5 yrs straight line
Library	5 yrs straight line
Software	3 yrs straight line
Computer equipment	3 yrs straight line
Database and web based tools	4 yrs straight line

Revenue recognition

The Association follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted investment income is recognized as revenue when earned. WCB grant revenue is recognized when received. Program and materials revenue is recognized when received, which is when programs are finished and materials are sold. Restricted grant revenue is recognized when qualifying expenditures are incurred.

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 expenditures during the reporting period. Amortization is based on the estimated useful lives of capital assets. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008

2. Significant Accounting Policies *(continued)*

Financial instruments

(i) Held for trading

The Association has classified the following financial assets as held for trading: cash and guaranteed investment certificates. These instruments are initially recognized at their fair value determined by published price quotations in an active market. Transactions to purchase or sell these items are recorded on the settlement date, and transaction costs are immediately recognized in income.

Held for trading financial instruments are subsequently measured at their fair value without any deduction for transactions costs incurred on sale or other disposal. Gains and losses arising from changes in fair value are recognized immediately in income.

(ii) Available-for-sale

The Association has not classified any financial assets as available-for-sale.

(iii) Loans and receivables

The Association has classified the following financial asset as loans and receivables: accounts receivable. These assets are initially recognized at their fair value. Fair value is approximated by the instrument's initial cost in a transaction between unrelated parties. Transactions to purchase or sell these items are recorded on the settlement date, and transaction costs are immediately recognized in income.

Loans and receivables are subsequently measured at their amortized cost, using the effective interest method. Under this method, estimated future cash receipts are discounted over the asset's expected life, or other appropriate period, to its net carrying value. Amortized cost is the amount at which the financial asset is measured at initial recognition less principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and less any reduction for impairment or uncollectability. Gains and losses arising from changes in fair value are recognized in net income upon derecognition or impairment.

(iv) Held to maturity

The Association has not classified any financial assets as held to maturity.

(v) Other financial liabilities

The Association has classified its accounts payable as other financial liabilities. These liabilities are initially recognized at their fair value. Fair value is approximated by the instrument's initial cost in a transaction between unrelated parties. Transactions to purchase or sell these items are recorded on the settlement date, and transaction costs are immediately recognized in income.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Under this method, estimated future cash payments are discounted over the liability's expected life, or other appropriate period, to its net carry value. Amortized cost is the amount at which the financial liability is measured at initial recognition less principal repayments, and plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount. Gains and losses arising from changes in fair value are recognized in net income upon derecognition or impairment.

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008

3. Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2008</u>	<u>2007</u>
Office furniture and equipment	\$ 108,954	\$ 57,004	\$ 51,950	\$ 9,229
Leasehold improvements	82,267	31,483	50,784	59,331
Library	106,306	28,748	77,558	16,566
Software	12,819	12,609	210	3,274
Computer equipment	12,913	7,978	4,935	7,346
Database and web based tools	<u>74,208</u>	<u>32,170</u>	<u>42,038</u>	<u>40,853</u>
	<u>\$ 397,467</u>	<u>\$ 169,992</u>	<u>\$ 227,475</u>	<u>\$ 136,599</u>

Included in the the above are capital additions procured with grant proceeds from 2007. The WCB Dividend grant funded additions to the database and web tools of \$17,526 (2007 - \$47,148) and additions to leasehold improvements of \$7,906 (2007 - \$36,787).

Also included in the above are capital additions procured with the proceeds of the WCB Dividend grant from 2008. These include additions to office furniture and equipment of \$59,168 and additions to the library of \$82,121.

4. Deferred Revenue

	<u>Opening Balance</u>	<u>Received</u>	<u>Earned</u>	<u>Closing Balance</u>
WCB Dividend Grant 2007	116,065	-	(27,642)	88,423
WCB Dividend Grant 2008	<u>-</u>	<u>332,500</u>	<u>(150,435)</u>	<u>182,065</u>
	<u>\$ 116,065</u>	<u>\$ 332,500</u>	<u>\$ (178,077)</u>	<u>\$ 270,488</u>

Of the total deferred revenue recognized during the year, \$9,146 related to operating expenditures, \$166,721 related to capital expenditures, and \$2,210 related to a prepaid deposit.

5. Economic Dependence

The Alberta Municipal Health and Safety Association is dependent on the Workers' Compensation Board of Alberta as its primary source of revenue.

6. Lease Commitments

The Association has entered into leases for office equipment and premises with minimum lease payments as follows:

	<u>Equipment</u>	<u>Premises</u>	<u>Total</u>
2009	\$ 7,350	\$ 42,474	\$ 49,824
2010	7,350	23,010	30,360
2011	<u>1,838</u>	<u>11,609</u>	<u>13,447</u>
	<u>\$ 16,538</u>	<u>\$ 77,093</u>	<u>\$ 93,631</u>

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008

7. Financial Instruments

As part of its operations, the Association carries a number of financial instruments. Unless otherwise noted, it is the opinion of management that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments. The estimated fair market value of cash, investments, accounts receivable and accounts payable is equal to the book value given the short-term nature of these items.

8. Comparative figures

Certain of the comparative figures have been reclassified to conform with current year presentation.



160 2833 Broadmoor Boulevard
Sherwood Park, AB T8H 2H3

phone: 780 417 3900
fax: 780 417 3940
toll free: 1 800 267 9764
email: safety@amhsa.net
web: www.amhsa.net