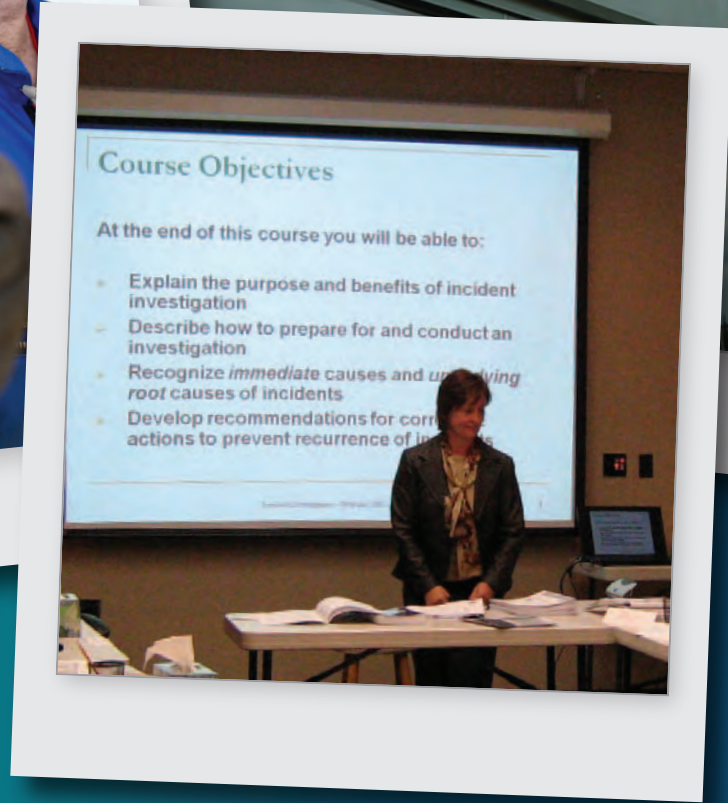


AMHSA

Alberta Municipal Health and Safety Association



Annual Report 2010

Preventing workplace injury & illness since 1990

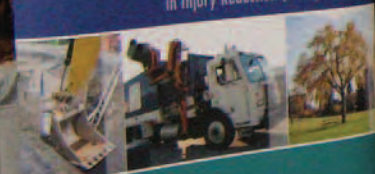
Table of Contents

Message from the Chair	1
About AMHSA	3
Executive Director's Report	4
Structure – Board and Staff	5
Report on 2010 Goals and Objectives	6
Goal 1: Training	7
Goal 2: Health and Safety Promotion	11
Goal 3: Legislation and Policies	13
Municipal Sector Results	14
Appendices	18
1: Course Participants	17
2: Associate Members	18
3: Audited Financial Statements	19

Alberta
Municipal
Health
&
Safety
Association



AMHSA is the certifying partner for
Alberta municipalities in the Partnerships
in Injury Reduction (PIR) program.



WWW.AMHSA.NET

Alberta
Municipal
Health
&
Safety
Association



the human & financial costs
Reducing



WWW.AMHSA.NET

Alberta
Municipal
Health
&
Safety
Association



of workplace illness,
injuries & property damage.



WWW.AMHSA.NET

Alberta
Municipal
Health
&
Safety
Association



AMHSA provides meaningful,
cost-effective safety training and
education programs to our members.



WWW.AMHSA.NET



MESSAGE FROM THE CHAIR

The role of the AMHSA Board and Staff is to respond to the health and safety needs of Alberta's municipal sector and associate members. 2010 was an eventful and successful year for AMHSA. A summary of some of the key activities are noted as follows:

Thank you to departing Board Members for your contribution:

In 2010, 3 Members of the Board stepped down. They are:

- Dwight Oliver (AAMD&C) - a board member since 2007,
- Paul Shields (Other City - St. Albert) - a board member since 2008, and
- Doug Tymchyshym, (AARMA - Parkland County) - a board member since 2008.

Thank you to each one of you for your contribution and sage advice.

Sound Financial Position:

AMHSA is in a sound financial position. Meyers, Norris, Penny, LLP completed the Audit for the Association and reported to the Board the following; "In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles". There were no issues found regarding errors or scope and it was deemed a "clean audit". Both recommendations from that year's audit were implemented in 2010 (change to filing system and creation of capitalization policy).

Training participation:

Educational programs and Training continue to be a major focus for AMHSA. In 2010, over 441 courses were held across the province with a total of 8,005 participants, which is slightly more than the 7,956 participants in 2009.

Technical and Website improvements:

In an effort to continue to support our members, AMHSA incorporated improvements in our system back-end, our database which is used to administer courses, audits, auditors, instructors, invoice and certificate creation. The SafetyNet online library continues to grow with information for members to access. This includes the addition of a directives and policies section; the addition of Safe Work Procedures (from Leduc County); several municipalities have submitted their Health and Safety Policies and element Directives that they are willing to share. Minutes of meetings, events, and news items were posted regularly, the Job Board listed employment opportunities and links to job postings, and the user poll on the home page was changed regularly. Many links to Alberta occupational health and safety-related websites and resources were also made available on the website. Association documents and newsletters were also made available online.

Calgary Office Opens in 2010:

In 2006 the AMSHA Board made a decision to have a stronger presence in the southern part of the Province. The Board has continued in this direction and on September 27, 2010 AMHSA opened an office in Calgary. In the first week of operation AMHSA hosted both a Health and Safety Management Systems and an Audit course.

Certifying Partner:

AMHSA continues with the important role of being a "Certifying Partner" in the Partners in Injury Reduction Program. Team Leader Thomas completed the Action Plan projects related to the spring 2009 PIR Quality Assurance Audit and submitted deliverables to Partnerships in February 2010. This included Audit analyst notes, updated SECOR course materials, Auditor updates, newsletters, website news articles, the revised Audit Tool including clarified instructions and examples, updated Audit course and Audit Update/Recertification materials, and the newly created database entry checklist. The next PIR QA Audit will take place in the spring of 2011.

Certificate of Recognition:

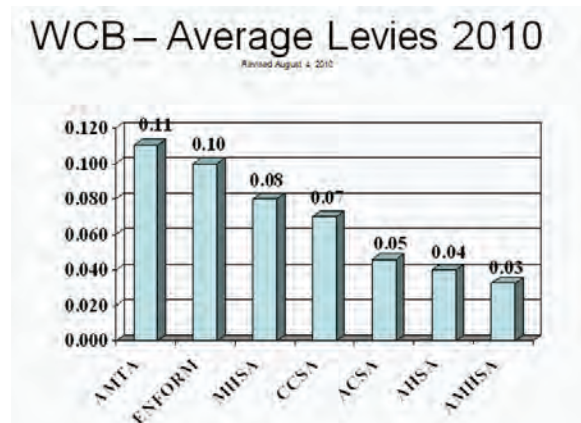
AMHSA holds a SECOR and received a PIR Refund in 2010 for passing the 2009 SECOR audit. The refund was 20% (Industry Leader rate). The audit score was 100%. Great work!

AMHSA Business Plan:

The AMHSA business plan can be obtained at our website at www.amhsa.net/downloads/documentloader.ashx?id=3043

Each year the Board approves the business plan and this is submitted to WCB. WCB is a major source of funding for AMHSA through a WCB levy. The AMHSA levy has remained the same as approved by the Board since 2008. The levy is based on 2.75 cents per \$100 dollars of cities' payroll and 3.75 cents for all other municipalities. No increase in the levy is planned for 2011.

AMHSA continues to have the lowest WCB levy among all of the Certifying Partners in the PIR Program:



Neil Riley - Chair

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.

VISION

Leader in providing effective health and safety management systems to the municipal sector

MISSION

- Providing education and consultation services
- Promoting health and safety management
- Preventing workplace injury and illness

GOALS

1. Provide Alberta municipalities and associate members with cost-effective training and education services in the prevention of occupational injuries and disease.
2. Promote effective health and safety management by Alberta municipalities, associate members and others.
3. Monitor and disseminate information on government occupational health and safety legislation and policies which impact on Alberta municipalities and associate members.
4. Act as Certifying Partner for Alberta's municipal sector in the PIR/Partnerships in Injury Reduction program in cooperation with Workers' Compensation Board and Workplace Health and Safety – Partnerships.

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 354 cities, towns, villages, municipal districts, counties, and specialized municipalities. Non-municipal employers may join AMHSA as associate members for an annual fee. In 2010, there were approximately 40 associate member organizations, including several school divisions, public libraries, and a provincial financial institution.

Funding is provided to AMHSA per the Workers' Compensation Act, in support of approved annual business plans.



EXECUTIVE DIRECTOR'S REPORT

I would 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

- Neil Riley for his leadership as Chairperson,
- Glenn Taylor Vice-Chairperson, and
- Dennis Henderson, Secretary/Treasurer.

Our Board of Directors met in April, June, September, and December 2010 and we held a 2010 Annual General Meeting and 2011 Planning Meeting. There were 38 core/fundamental and targeted/strategic objectives developed for our three main goals (cost-effective training services, health and safety management promotion, and monitoring/disseminating government policies and legislation).

The new southern office and the subsequent restructuring of AMHSA was just one of many challenges we faced in 2010. I am proud of the work the staff has done to meet the needs of our members. Thank you to Shannon Thomas, Susanne L'Heureux, Krystal McDowell and Lindsay Milne for their tireless efforts in meeting the demands placed upon them.

Notable Facts

- These accomplishments are all the more remarkable given that municipalities continue to pay the lowest average levies of any funded safety association in Alberta.
- The number of participants involved in AMHSA training was up slightly in 2010 with 8,005 registered for courses compared with 7,956 participants in 2009.
- The average 2010 WCB premium rates for Cities, Towns and Villages all remained at or below the provincial average. Municipal Districts and Counties saw their premium rates drop to well below the provincial average.
- AMHSA has 512 active Certified Auditors and recertified/trained another 106 auditors in 2010.
- There was a continued focus on communications in 2010 - with development and distribution of 473 paper newsletters/month, another 586 e-newsletters/month, online postings of applicable news and upcoming events, auditor updates, and an instructor meeting.

Jim Moroney - Executive Director

STRUCTURE – BOARD AND STAFF

OFFICERS

- Neil Riley, Worker Representative (City of Spruce Grove) - Chair
- Glenn Taylor, Alberta Urban Municipalities Association (Town of Hinton) - Vice-Chair
- Dennis Henderson, Canadian Union of Public Employees Local 30 (City of Edmonton) - Secretary/Treasurer

DIRECTORS

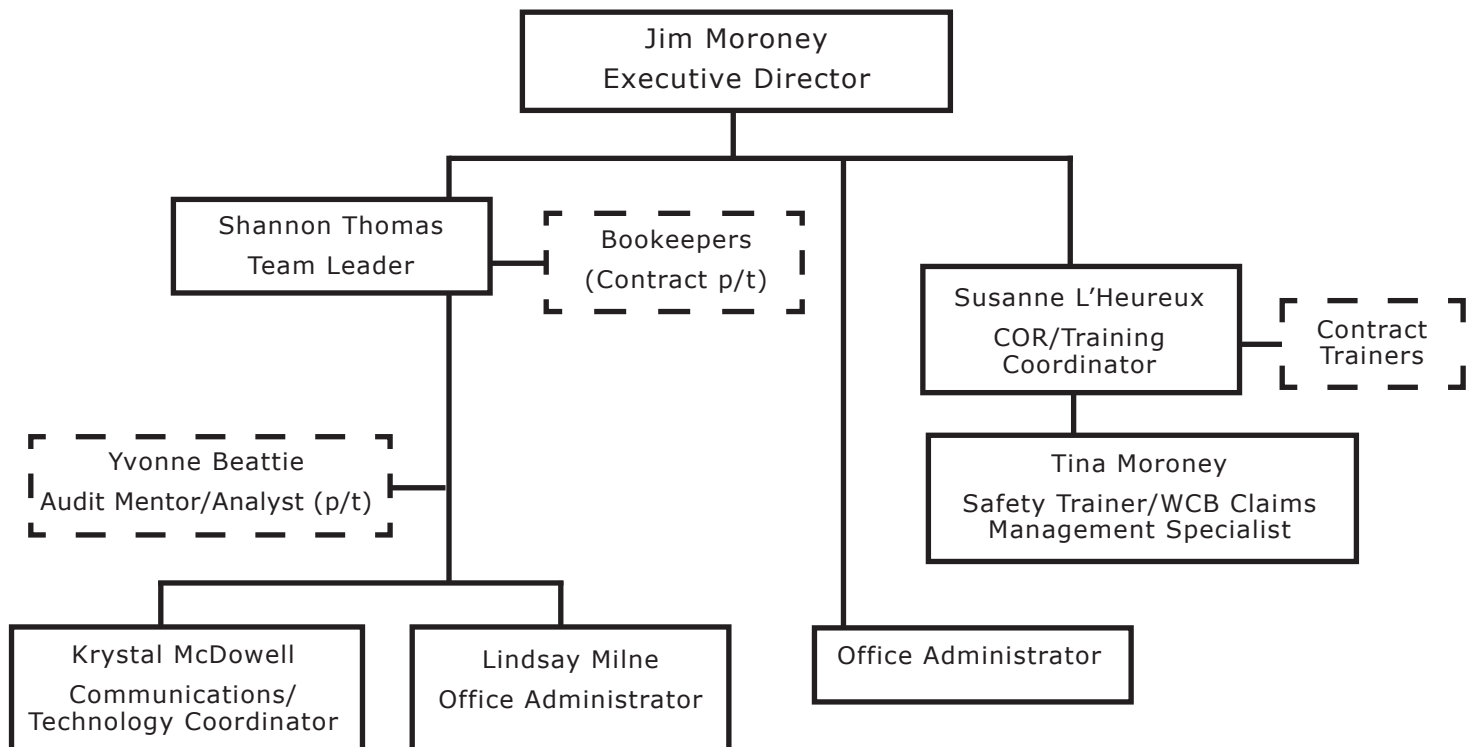
- Scott Chant, Alberta Waste Water Operators Association (Town of Olds)
- Joe Duplessis, Alberta Municipal Supervisors Association (Lac Ste Anne Country)
- Geraldine Gervais, Local Government Administration Association
- Dwight Oliver, Alberta Association of Municipal Districts & Counties (Clearwater County)
- Brian Schmidek, City of Calgary
- Jody Sallans, Canadian Union of Public Employees Local 37 (City of Calgary)
- Paul Shields, Other City (City of St. Albert) (until December)
- Marvin Shmyr, City of Edmonton
- Ken Weaver, Canadian Union of Public Employees Local 38 (City of Calgary)
- Kim Woolgar, CSU 52 (Edmonton Police Service) (since February)
- Doug Tymchyshyn, Alberta Rural Municipal Administrators Association (Parkland County) (until August)
- Tim Fox, Alberta Rural Municipal Administrators Association (since September)
- Jamie McIlvenna, Other City (City of Medicine Hat – since December)

STAFF

- Jim Moroney, Executive Director
- Shannon Thomas, Team Leader
- Susanne L'Heureux, COR/Training Coordinator
- Lorraine Kasha, Training/Accounting Assistant (until October)
- Krystal McDowell, Communications/Technology Coordinator
- Lindsay Milne, Office Administrator
- Tina Moroney, Safety Trainer/WCB Claims Management Specialist (Since November)

CONTRACTORS

- Yvonne Beattie, Audit Analyst (part-time)
- Irene Trites & Maria Stewart, Bookkeepers (part-time)
- Instructors



REPORT ON 2010 GOALS AND OBJECTIVES

The 2010 Objectives are divided into Core/Fundamental and Targeted/Strategic sections under each of three goals.

Goal #1: Provide 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.

Progress: AMHSA worked with Redengine Inc. to convert the original database to an online application which can be accessed by staff in both the Northern and Southern offices. The invoicing component was improved in 2010 and the Audits and Auditors section improvements will be completed early in the new year. Staff now have the ability to query the data and create custom reports.

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.

Progress: The Technical Coordinator contacted several companies involved in online learning development and researched methods of distribution, various learning platforms, and technical options. At this time it is not recommended that the Association proceed due to cost of hosting online courses. If AMSHA decides to proceed in the future, the next step would be an online learning readiness and accessibility survey of members.

1.3 Continue to offer Defensive Driving with Alta-Tecs Services Inc. and Quinton Safety Solutions.

Progress: The Defensive Driving course was offered 35 times in 2010. One additional Alberta Safety Council-certified instructor was given the opportunity to instruct the Defensive Driving course for AMHSA in 2010. An in-house instructor will be certified in 2011.

"The municipality provides defensive driving to every staff member: not just those who drive as part of the job: we've appreciated Bill Price and his expertise as an instructor."

(2010 Membership Survey)

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

Progress: The following operator safety courses were offered in 2010:

- Backhoe/Loader – 2,
- Chainsaw Safety – 3,
- Front End Loader – 8,
- Plow Truck Sander – 2,
- Road Grader – 5,
- Skid Steer Loader – 14.

St. Albert was the most active host city in the area of operator safety training courses.

1.5 Develop and implement 3-year recertification policy for operator safety course participants.

Progress: Certificates for operator safety course participants include an expiry date which is three years from date of training. At the end of the first 3-year term, participants will be reminded of the need to recertify.

1.6 Revise and update existing training programs.

Progress: The following courses were revised/updated in 2010:

- Formal Workplace Inspections,
- Health and Safety Management Systems - Overview,
- Joint Health and Safety Committees,
- Health and Safety Management Systems – Small Employer,
- Prime Contractor,
- Supervisor’s Role.

In addition, the Health and Safety Management Systems – Audit course was updated to reflect changes to the Audit Tool and with revised exercises.

1.7 Develop and offer course about 2009 revisions to the Occupational Health & Safety Code.

Progress: The Occupational Health and Safety Act, Regulation and Code Overview course was offered 14 times to date in 2010 at 10 municipalities including Beaumont, Cold Lake, St. Albert, Edmonton, and Ponoka.



1.8 Develop customized training programs for major training projects.

Progress: The City of Calgary’s LSE was updated and the City of Edmonton’s customized LSE finalized. The customized 1-day Leadership for Safety Excellence (LSE) for the Edmonton Police Service was completed in 2009 and offered in the spring and fall of 2010 by in-house instructors. A Safety for Water and Wastewater Operators Course was developed for the AWWOA. The Alberta Recreational Facilities Personnel Association have requested a customized safety course. The Executive Director is in contact with the Association, and work will begin in the new year.

1.9 Deliver on-site training courses as requested.

Progress: The following on-site training was held in 2010 (number of offerings follows each course name):

- Confined Space Entry – 10
- Defensive Driving – 35
- Fall Protection - 2
- Formal Workplace Inspections – 51
- Ground Disturbance, Trenching and Excavation Safety – 20
- Hazard Identification, Assessment and Control – 48
- Health and Safety Management Systems – 5
- Health and Safety Management Systems – Audit – 1
- Incident Investigation – 41
- Joint Health & Safety Committees – 29
- Leadership for Safety Excellence (modules 1-4) – 24
 - o LSE (1 & 2) – 10
 - o LSE (3 & 4) – 8
 - o LSE (1 & 3) – 1
 - o LSE (customized) – 8
- MSI Prevention (Office Environment) – 8
- MSI Prevention (Physically Demanding) – 8
- OH&S Legislation Overview – 14

- Operator Safety:
 - o Backhoe/Loader – 2
 - o Chainsaw – 3
 - o Front End Loader – 8
 - o Plow Truck Sander – 2
 - o Road Grader – 5
 - o Skid Steer Loader – 14
- Prime Contractor – 13
- Supervisor’s Role – 19
- Train-the-Trainer:
 - o Flag Person – 3
 - o Orientation – 8
 - o WHMIS – 6
- WHMIS Overview – 9
- Workplace Violence Prevention – 15
- Workplace Violence Prevention (Edmonton Workshop) – 12

Total on-site courses = 441.

In addition, AMHSA hosted 4 Health and Safety Management Systems courses, 4 Audit courses, 1 Small Employer course, and 5 Auditor Recertification/Update courses.

Total AMHSA on-site and scheduled courses in 2010 = 455.

“Good programming and quality instructors.”

(2010 Membership Survey)

“Provided me with a better knowledge of the purpose for the various OH&S committees we have within our organization. Beneficial as my role is administrative on the steering committee.”

(2010 Course Evaluation Response)

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

Progress: The SafetyNet online library continued to grow – many safe work procedures from Leduc County were added in 2010. In addition, several municipalities have submitted their Health and Safety Policies and element Directives that they are willing to share. Minutes of meetings, events, and news items were posted regularly, the Job Board listed employment opportunities and links to job postings, and the user poll on the homepage was changed regularly. Many links to Alberta occupational health and safety-related websites and resources were also made available on the website.

1.11 Develop online training programs.

Progress: See Objective 1.2. Recommendations and budget implications will be submitted to the board of directors at a future meeting.

1.12 Continue to promote the AMHSA Certificate Programs.

Progress: Information about the certificate programs was included in the January 2010 newsletter, which is mailed to over 473 members and emailed to over 586. Details are also available online at www.amhsa.net/pages/Courses/CertificatePrograms.aspx.

1.13 Market a safety program template for small communities to participate. This template may also be used to assist municipalities in obtaining a Small Employer Certificate of Recognition (SECOR).

Progress: The small employer templates (SECOR Toolkit) are available in book form and available online to download. A reminder appeared in the June 2010 Municipal Safety Newsletter. Many copies of the ToolKit were distributed at the Small Municipalities Conference in Mannville in May. AMHSA will continue to participate in upcoming small municipalities conferences.

1.14 Secure an expanded network of AMHSA consultant trainers.

Progress: The Association continued to utilize an excellent group of consultant trainers in 2010.

1.15 Continue coordinating regional safety committees (Northern and Southern Alberta Safety Councils).

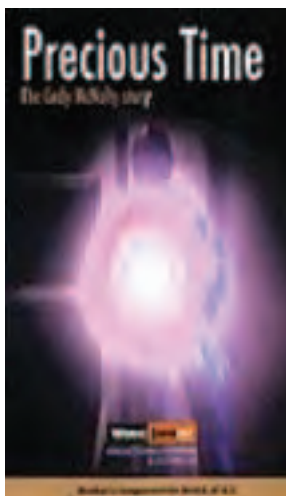
Progress: The Northern Alberta Safety Council (NASC) met in April 2010 and the Southern Alberta Safety Council (SASC) met at the end of May. In addition, a province-wide meeting was held in Red Deer in December, with over 45 participants from Alberta cities, towns, municipal districts, and counties.

"The service from the ladies from the office - Shannon and the staff are very helpful. Thanks for all that they have done."

(2010 Membership Survey re services)

1.16 Update videos that may be used in AMHSA courses and in the lending library.

Progress: The Association acquired a new video on Confined Space Entry entitled "Precious Time", which was incorporated into the Confined Space Entry training and made available for members to borrow free of charge through the lending library.



TARGETED/STRATEGIC OBJECTIVES:

1.17 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 British Columbia Municipal Safety Association which has just become a funded safety association.

Progress: The British Columbia Municipal Safety Association has shared course materials related to recreation safety, which will be referenced when developing the Recreation Facilities Personnel Safety course in the new year.

1.18 Continue with the development and use of professional printing for the purpose of enhancing the professional appearance of some of the AMHSA training materials.

Progress: The Association continues to utilize digital print services through Ion Print Solutions (formerly Springboard Communications) and Capital Color Press.

1.19 Continue offering workplace violence prevention courses through Red Deer College.

Progress: In 2010, 15 Workplace Violence Prevention 1-day courses were conducted with a Red Deer College instructor, for 9 different municipalities.

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

Progress: The Association participated in the May 2010 Small Communities Conference in Mannville, answered inquiries about building health and safety management systems for small employers and PIR/ SECOR requirements, and hosted a Health and Safety Management Systems – Small Employer course on September 13th in Sherwood Park. Information about SECOR was also made available online, see www.amhsa.net/pages/PIR-COR/COR-SECOR.aspx.

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

Progress: AMHSA training was made available to our associate members, including 7 school divisions.

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

Progress: All course participants received evaluations. Completed evaluations were compiled and sent to the instructor and hosting municipality. These compilations were reviewed by Association staff and any concerns addressed in a timely manner. In addition, the Team Leader audited courses regularly to ensure instruction is consistent. An instructor meeting was held in December, at which expectations were clarified and questions answered.

The vast majority of evaluations are extremely positive, for example:

“Very good instructor, questions answered and discussed, friendly environment”
(2010 Course Evaluation Response)

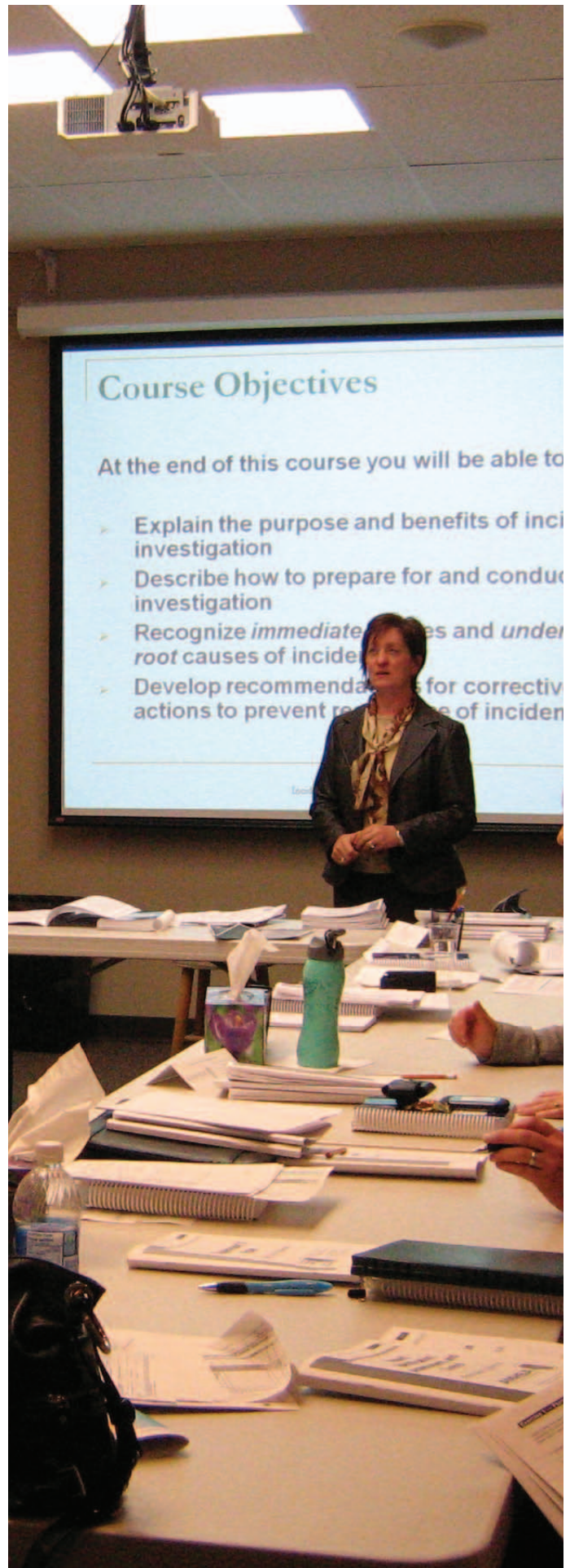
In addition, AMHSA staff attended many courses to monitor instructors’ course delivery.

1.23 Strive to keep the number of cancelled scheduled and on-site courses to less than 2% of all courses.

Progress: Only 2 of 240 courses were cancelled (less than 1%) in 2010.

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

Progress: The annual SECOR audit was submitted to our Certifying Partner, Alberta Safety Council, and passed quality assurance.



CORE/FUNDAMENTAL OBJECTIVES:

2.1 Promote and support the PIR program. This includes the training and certification of peer auditors; administration and quality assurance of external audits (utilizing peer or consultant auditors), and internal audits; coordination and communication with the Partnerships team.

Progress: 106 auditors auditors were certified and/or recertified in 2010. All COR Certification (external), COR Maintenance (internal), Auditor Qualification (certification) and baseline audits underwent AMHSA's quality assurance process. The Association communicated with Partnerships regarding the program, responded to member inquiries and supported auditors throughout the year.

"I would just like to once again thank the both of you for your help in this process...I thoroughly enjoyed all the learning while working towards this certificate.I could not have done it without either of you."

(Email to Shannon Thomas and Yvonne Beattie from a newly certified auditor.)

2.2 A government audit of the AMHSA's COR quality assurance process was conducted in 2007. A number of recommendations to enhance the quality review process were implemented in 2008. AMHSA will work to comply with all the recommendations of the government's Partnerships Team to ensure quality control systems will meet all standards in 2009.

Progress: Team Leader Thomas completed the Action Plan projects related to the Spring 2009 PIR Quality Assurance Audit and submitted deliverables to Partnerships in February 2010. This included Audit analyst notes, updated SECOR course materials, Auditor updates, newsletters, website news articles, the revised Audit Tool including clarified instructions and examples, updated Audit course and Audit Update/Recertification materials, and the newly created database entry checklist. The next PIR QA Audit will take place in the Spring of 2011.

2.3 Review the AMHSA's COR Peer Process in 2009 to ensure the system remains sustainable.

Progress: A sub-committee representing the board of directors, auditors, and Association staff was formed and met in the Spring. The findings were presented to the board of directors, who made recommendations for changes. In addition, the Audit course was attended and materials reviewed by an auditor with experience with other Certifying Partners, who made recommendations for changes to the training and Audit Tool.

2.4 Contribute to the development, periodic review and maintenance of the Partnerships and PIR standards.

Progress: The Association participated in Certifying Partner and Policy Day meetings. Policy changes were communicated to members via the monthly Municipal Safety News and Auditor Updates.

2.5 Maintain an internal quality assurance system measuring services being provided, including audit reviews, to meet the Partnership and PIR Standards.

Progress: AMHSA continued to strive to meet the PIR standards – used the appropriate forms and processes, consulted Partnerships regarding audit deadline extensions, and implemented all of the PIR audit recommendations. In addition, the Association’s internal processes related to quality assurance and processing of audits was revised when the COR/Training Coordinator relocated to the southern office.

2.6 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.

Progress: AMHSA participated in the trade show of AAMD&C in March, and the AUMA trade show in November 2010.

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

Progress: AMHSA participated in the LGAA trade show in March 2010

- (iii) **Public works supervisors** - Communicate with the Alberta Municipal Supervisors Association (AMSA) and the Alberta Chapter of the Canadian Public Works Association (CPWA).

Progress: AMHSA developed a Safety for Water and Wastewater Operator course in partnership with AWWOA, which will be offered annually.

TARGETED/STRATEGIC OBJECTIVES:

2.7 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.

Progress: Northern, Southern, and Cities meetings include an education session, which is either a representative of an outside organization or a member municipality highlighting a new initiative or innovation. Several municipalities were recognized at the Calgary and Edmonton PIR Luncheons. The City of Edmonton shared a new video resource at the December 2010 Cities meeting, which was also posted on the AMHSA website for other members to access.

“The instant assistance or response to a question or concern from any staff member is greatly appreciated. We try to take advantage of the training offered and plan to do much more in the near future.”
(2010 Membership Survey)

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

Progress: The 2010 Training Awards for training participation in 2009 were distributed and published in the monthly newsletter.

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

AMHSA continued to share information about provincial awards with its members via the monthly Municipal Safety News in 2010.

2.10 Geographical safety committees – continue to coordinate Northern and Southern Alberta Safety Councils.

Progress: See 1.15

CORE/FUNDAMENTAL OBJECTIVES:

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

Progress: AMHSA attended meetings, participated in conferences, and Certifying Partner-related subcommittees. The Association also extended an invitation to Alberta Employment and Immigration to present updates at all AMHSA board of directors meetings, Alberta Cities Safety Council meetings, and regional safety council meetings.

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

Progress: To date in 2010, AMHSA has included information on the following in the newsletter:

- 10-Point Plan to Achieve Greater Occupational Health and Safety Accountability and Transparency
- AEI Information Online
- AEI – Online Resources
- Ad Campaign Boosts Drive to Reduce Workplace Injuries
- Auditing Tips – Focus on Sampling
- Auditor General’s Report
- Audits and Auditors
- Bill 16 – Distracted Driving Legislation
- Charges Laid in Edmonton
- Firefighter Cancer Coverage
- Fox Creek Company Sentenced to Pay \$375,000 for Fatalities
- H1N1 Update
- It’s Time to File Your Annual Return With WCB- Alberta
- New Resource! Driving for Work
- PIR Luncheons
- Province Increases Actions to Keep Alberta Safe and Healthy
- Quality Assurance Update
- Updating Your WCB Contact Information
- WCB Annual Return Deadline
- WCB’s BackActive Program
- WCB – Online Information

- What’s New in WCB Policy
- Workplace Health and Safety Awards
- Workplace Injury and Fatality Records
- Work Safe Alberta – 2010 Student Video Competition
- Worksight Magazine



3.3 Maintain liaison with the Workers’ Compensation Board.

Progress: AMHSA invited the Workers’ Compensation Board to present updates at all AMHSA board meetings, Alberta Cities Safety Council meetings, and regional Safety Council meetings. AMHSA has also attended WCB Partners in Injury Reduction stakeholder meetings, participated in CORRS database, and corresponded with WCB regarding audits and Partners in Injury Reduction refunds.

3.4 Explore opportunities to collaborate with other Certifying Partners on developing assessment tools and templates for health and safety programs.

Progress: AMHSA purchased the Alberta Construction Safety Association’s materials on WCB Claims Management and reviewed their fall protection and field level hazard assessment training materials.

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	2006	2007	2008	2009	2010
Cities	\$17,919,228	\$19,501,949	\$21,803,307	\$25,757,804	\$31,313,662
Municipal Districts	\$2,745,139	\$3,282,822	\$3,242,419	\$3,765,536	\$4,058,173
Towns	\$1,919,678	\$2,115,719	\$2,215,636	\$2,781,110	\$3,230,992
Villages	\$201,250	\$222,629	\$219,969	\$255,843	\$283,420
TOTAL	\$22,785,295	\$25,123,119	\$27,481,331	\$32,560,293	\$38,886,247

In 2010, the municipal sector had 180 employers with insurable earnings, a total of 60,251 workers, and total insurable earnings of \$3,233,516,456.

2. Total Claims Costs

Municipal sector WCB claims costs (approximate) for the period 2006 – 2010 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	2006	2007	2008	2009	2010
Cities	\$6,574,616	\$6,953,222	\$7,731,616	\$9,103,150	\$6,440,672
Municipal Districts	\$634,306	\$1,044,349	\$969,977	\$805,838	\$691,956
Towns	\$414,186	\$812,505	\$732,883	\$753,086	\$640,935
Villages	\$78,826	\$91,003	\$79,247	\$46,657	\$196,300
TOTAL	\$7,701,934	\$8,901,079	\$9,513,723	\$10,708,731	\$7,969,863

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	2006	2007	2008	2009	2010
Cities	1,291	1,348	1,379	1,297	1,134
Municipal Districts	120	153	124	120	119
Towns	105	154	133	140	121
Villages	12	14	13	15	24
TOTAL	1,528	1,669	1,649	1,572	1,398

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.

	2006	2007	2008	2009
Provincial	22.85	22.20	21.73	23.38
Municipal	16.00	17.48	16.64	16.46

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.

	2006	2007	2008	2009
Provincial	\$5,501.00	\$ 5,895.58	\$ 6,705.55	\$ 7,446.40
Municipal	\$ 4,373.75	\$ 4,803.40	\$ 5,118.41	\$ 6,025.36

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 decreased significantly for 2011. In 2011 the premium rates for cities, towns, and villages increased while the rate for Municipal Districts and Counties increased slightly. All of the municipal industry groups' rates are above the Alberta provincial average.

Industry Group	2006	2007	2008	2009	2010	2011	Change Since 2009
Cities	\$1.22	\$1.21	\$1.14	\$1.26	\$1.31	\$1.26	-3.82%
Municipal Districts & Counties	\$1.42	\$1.48	\$1.32	\$1.42	\$1.25	\$1.27	+1.60%
Towns & Villages	\$1.23	\$1.22	\$1.15	\$1.27	\$1.32	\$1.27	-3.79%
PROVINCIAL	\$1.57	\$1.43	\$1.32	\$1.32	\$1.32	\$1.22	-7.6%

2011 RATE DRIVERS:

- Fully-funded claim costs for 2011 are estimated to increase by 1.08%
- Insurable earnings are forecast to increase by 1.03%
- The lost time claim rate is expected to remain stable at 1.4 per 100 covered workers
- The disabling injury rate is expected to decrease 2.5 per 100 covered workers

2011 rate components

	2011 Rate	% of total
Fully funded claim costs	\$0.91	74.6%
Administration	\$0.22	18.0%
WH&S, safety associations, medical panel and Appeals Commission	\$0.07	5.7%
Occupational Disease Reserve requirement	\$0.02	1.6%



APPENDIX 1: COURSE PARTICIPATION – MEMBERS

Course	2007	2008	2009	2010
Auditor Update/Recertification	52	137	23	53
Confined Space Entry	110	235	287	135
Defensive Driving	894	723	780	526
Fall Protection	---	---	---	29
Flag Person: Train-the-Trainer	46	21	32	34
Formal Workplace Inspections	258	370	374	572
Hazard Identification, Assessment & Control	382	473	432	570
Health & Safety Management Systems	116	108	63	126
Health & Safety Management Systems – Audit	96	111	67	82
Health & Safety Management Systems – Overview	45	121	32	---
Health & Safety Management Systems – Small Employer	8	9	11	2
Incident Investigation	192	261	255	384
Joint Health & Safety Committees	136	254	184	355
Leadership for Safety Excellence	871	444	307	282
LSE – Customized	---	---	43	102
LSE – Modules 1 & 2*	266	126	187	109
LSE – Modules 3 & 4*	161	105	172	71
Musculoskeletal Injury Prevention Program*	---	---	---	60
MSI Prevention (Office Environment)	50	47	104	100
MSI Prevention (Physically Demanding)	57	79	111	74
Operator Safety - ATV Safety	---	---	4	---
Operator Safety - Chainsaw Safety Awareness	---	---	---	26
Operator Safety - Backhoe/Loader	56	18	52	11
Operator Safety - Front End Loader	53	75	81	34
Operator Safety - Plow Truck Sander	---	8	82	152
Operator Safety - Road Grader	68	52	68	73
Operator Safety - Skid Steer Loader	28	112	138	167
Orientation: Train-the-Trainer	---	37	47	172
Overview of OHS Act, Code & Regulation	77	238	144	8

Prime Contractor	98	176	199	20
Supervisor's Role	31	108	259	167
Ground Disturbance, Trenching and Excavating Safely	50	129	147	288
WHMIS: Train-the-Trainer	94	82	45	70
WHMIS Overview	33	43	28	52
Working Alone Safely	131	162	95	---
Workplace Violence Prevention (Edmonton Workshop)	161	143	186	228
Workplace Violence Prevention	414	217	270	253
SUB-TOTAL 1	5,046	5,399	5,309	5,387
Flag Person: Worker	717	548	455	407
WHMIS: Worker	2,052	2,541	2,150	2,211
SUB-TOTAL 2	2,859	3,149	2,647	2,618
TOTAL	7,905	8,388	7,956	8,005

--- Not offered

Note: As of 2010, the total number of participants for each course includes both members and associate members.

APPENDIX 2: ASSOCIATE MEMBERS

- Apex AVSI
- ATB Financial
- Barber Safety Assessment
- Black Gold School Divisions
- Brandt National
- Calgary Public Library
- Canada West Ski Areas Association
- City of Kamloops
- City of Yellowknife
- Eastern Irrigation District
- Eckert's Welding
- EHS Partnerships
- Epcor Water Services
- Federation of Alberta Gas Co-ops
- Fishing Lake Metis Settlement
- Golden Hills School Division
- Grande Prairie Catholic School Division
- Grande Prairie Public School Division
- Growing Power Hairy Hill LP
- Hallmark Integrated Tubular Solutions
- Heritage Park Historical Village
- MacDonald Island
- Market Drugs Medical
- Waskasoo Environmental Education Society
- Parks Canada
- Peace Wapiti School Division
- Pembina Hills School Division
- R U Safe Consulting Services
- Rocky View Regional HandiBus Society
- S.A.I.T.
- Ski Banff @ Norquay
- Smith International
- Springbank Park for all Seasons
- St. Albert Public Library
- Westside Recreation Centre
- Wetaskiwin Regional Public Schools
- Wolf Creek School Division #72
- Yellowhead Regional Library

APPENDIX 3: AUDITED FINANCIAL STATEMENTS



March 7, 2011

Alberta Municipal Health & Safety Association:
#160, 2833 Broadmoor Blvd,
Sherwood Park, Alberta
T8H 2H3

Attention: Ms. Shannon Thomas

Dear Ms. Thomas

During the course of our audit of Alberta Municipal Health & Safety Association for the year ended December 31, 2010, we have prepared a standard agenda of information and control procedures, which if implemented should satisfy the stewardship responsibilities of the Board of directors and management.

We respectfully outline our role as auditors as follows:

The auditor's primary role is that of adding assurance to the information contained in the financial statements. The readers of these financial statements need to know that the financial statements have been properly prepared and present fairly the financial position of the society.

As auditors, we are responsible for our final report in that our examination was made in accordance with Canadian Auditing Standards.

Cash Receipt and Expenditure Controls

The system should ensure that proper controls are in place to minimize the mishandling of funds. The following points outline the basic requirements to restrict the possibility of mishandling the funds:

1. Association money should be recorded on a daily deposit sheet and allocated to the proper revenue accounts.
2. Monies should be deposited quickly and maintained in accounts in the name of the Association.
3. Cheques received from customers should be stamped payable to the Association.
4. Expenditures should be Board authorized before work is requested and all invoices should be approved in writing before payment.
5. All invoices should be marked paid with the cheque number, amount and date paid.
6. Two authorized signing officers should sign all cheques.
7. Consideration of bonding for individuals responsible for control of cash.

SOUTHSIDE

101-Rycor Business Center
6030-88 Street, Edmonton, AB T6E 6G4
Phone (780) 463-4357
Fax (780) 466-6791

NORTHSIDE (HEAD OFFICE)

#107, White Oaks Square
12222 - 137 Avenue
Edmonton, AB T5L 4X5
Phone (780) 448-7317
Fax (780) 456-8223

STONY PLAIN

5301-50 Street
Stony Plain, AB T7Z 1W3
Phone (780) 963-5783
Fax (780) 963-5806

Revenues and Receivables

1. Revenues should be reconciled monthly, reviewed by the board and differences if any, investigated.
2. Aged listing of accounts receivable should be prepared.

Other controls

1. Monthly financial statements should be prepared and compared to a Board approved budget and major variances should be investigated.
2. Adequate insurance coverage should be in place.
3. An external audit of financial statements should be undertaken and should be repeated on a yearly basis.

Board involvement

Additional controls over the funds and operation of the Association should be provided by the duties undertaken by the Board. The following information should be prepared monthly and reviewed by the Board.

1. Bank reconciliations.
2. Detailed financial statement with comparisons to budget.
3. Approval of payables.
4. Ensure proper minutes are maintained of Board meetings.

During the course of our examination, we noted that the association does not keep an up to date listing of their inventory. To ensure proper representation of the financial statements it is recommended that the client perform an inventory listing count at least once per year (at the yearend). If you have any questions or concerns with respect to any of the above, please do not hesitate to contact us.

Yours truly,



Colin Presizniuk

COLIN PRESIZNIUK AND ASSOCIATES

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

FINANCIAL STATEMENTS

December 31, 2010

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

AUDITED FINANCIAL STATEMENTS

December 31, 2010

	<u>Page</u>
Independent Auditor's Report	1-2
Statement of Revenues and Expenditures	3-4
Statement of Changes in Net Assets	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to Financial Statements	8-11



ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

To the Alberta Municipal Health & Safety Association,

We have audited the accompanying financial statements of Alberta Municipal Health & Safety Association, which comprise the statement of financial position as at December 31, 2010, and the statement of revenues and expenses, statement of changes in net assets and cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

CPA †

- 1 -

SOUTHSIDE

101-Rycor Business Center
6030-88 Street, Edmonton, AB T6E 6G4
Phone (780) 463-4357
Fax (780) 466-6791

NORTHSIDE (HEAD OFFICE)

#107, White Oaks Square
12222 - 137 Avenue
Edmonton, AB T5L 4X5
Phone (780) 448-7317
Fax (780) 456-8223

STONY PLAIN

5301-50 Street
Stony Plain, AB T7Z 1W3
Phone (780) 963-5783
Fax (780) 963-5806

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Alberta Municipal Health & Safety Association as at December 31, 2010 and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

The financial statements of the prior year were audited by another firm of professional accountants.



Colin Presizniuk & Associates
PROFESSIONAL ACCOUNTANTS

March 3, 2011
Edmonton, Alberta

CPA †

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

Statement of Revenues and Expenditures

For The Year Ended December 31, 2010

	2010 Budget	2010	2009
REVENUE			
WCB grant	\$ 900,000	\$ 900,000	\$ 810,000
Program registrations	330,000	280,405	385,997
WCB Dividend Grant	-	111,139	83,454
Sales of materials	35,000	26,326	33,870
Other	3,000	4,618	6,305
Interest	2,000	1,383	1,347
	1,270,000	1,323,871	1,320,973
EXPENDITURES			
Operating			
Salaries	423,279	484,614	364,257
Employee benefits	85,988	76,551	87,503
Office lease	32,000	40,451	44,900
Travel and subsistence	38,000	32,736	27,482
Maintenance	30,340	22,294	23,349
Advertising and promotion	18,000	18,593	23,554
Professional fees	18,000	16,705	17,564
Office supplies and printing	18,000	14,659	15,316
Postage	19,833	13,866	18,049
Courses and memberships	12,000	11,080	14,849
Telephone	11,000	10,147	9,101
Equipment lease	9,000	6,181	7,957
Office insurance	5,000	3,832	4,087
Bank and finance charges	3,000	2,940	2,910
Workers' Compensation Board	1,500	1,265	1,191
Bad debts	300	-	185
	725,240	755,914	662,254
Program Development and Training			
Instructors and resource people	223,000	181,905	216,923
Travel and facility rentals	15,000	125,864	140,817
Preparation and materials	82,000	61,886	49,162
	320,000	369,655	406,902

Continued on next page

See Notes to Financial Statements

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

Statement of Revenues and Expenditures

For The Year Ended December 31, 2010

	2010 Budget	2010	2009
WCB Dividend Expenditures			
Fall Protection Course Development	-	18,209	784
ATV Course Development	-	12,069	1,509
Website FAQ's Project	-	4,860	17,481
Regional Safety Committees	-	2,175	9,310
Online Enhancement Project	-	1,619	406
Geographical Contacts	-	1,247	3,083
Video production	-	1,025	-
SafetyNet	-	199	-
Grader/Backhoe Intro Course Development	-	-	642
Health & Safety Course Development	-	-	338
	-	41,403	33,553
Board Expenses	23,500	16,555	16,969
Unrebated Portion of Goods and Services Tax (Note 9)	-	-	17,584
Total expenditures	1,285,000	1,183,527	1,137,262
Excess of Revenue from Operations	(15,000)	140,344	183,711
Amortization	-	(105,881)	(87,602)
Excess of Expenses over revenues	\$ (15,000)	\$ 34,463	\$ 96,109

See Notes to Financial Statements

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

Statement of Changes in Net Assets

For The Year Ended November 30, 2010

	<i>Unrestricted Net Assets</i>	<i>Equity in Capital Assets</i>	2010	2009
Balance, beginning of year	\$ 319,231	\$ 190,978	\$ 510,209	\$ 414,100
Excess of revenue from operations	34,463	-	34,463	96,109
Purchase of capital assets	(7,357)	7,357	-	-
Purchase of capital assets with WCB grant	(55,054)	55,054	-	-
Amortization of capital assets	105,881	(105,881)	-	-
Balance, end of year	\$ 397,164	\$ 147,508	\$ 544,672	\$ 510,209

See Notes to Financial Statements

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

Statement of Financial Position

As at December 31, 2010

	2010	2009
ASSETS		
Current assets		
Cash and bank	\$ 146,309	\$ 83,418
Guaranteed investment certificates	280,997	279,614
Accounts receivable	77,658	118,636
Goods and Services Tax receivable	16,803	20,167
Inventory	17,325	28,357
Prepaid expenses	4,675	10,764
	<u>543,767</u>	<u>540,956</u>
Capital assets (Note 3)	147,508	190,978
	<u>\$ 691,275</u>	<u>\$ 731,934</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals	\$ 70,708	\$ 34,691
Deferred revenue (Note 4)	75,895	187,034
	<u>146,603</u>	<u>221,725</u>
Net Assets		
Unrestricted Net Assets	397,164	319,231
Equity in Capital Assets	147,508	190,978
	<u>544,672</u>	<u>510,209</u>
	<u>\$ 691,275</u>	<u>\$ 731,934</u>

Approved by the Board:

See Notes to Financial Statements

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

STATEMENT OF CASH FLOWS

For The Year Ended December 31, 2010

	2010	2009
Operating activities		
Cash receipts from grantors	\$ 900,000	\$ 810,000
Cash receipts from program activities	352,327	344,670
Cash paid to suppliers	(585,895)	(693,658)
Cash paid to employees	(539,578)	(459,039)
Interest paid	(2,940)	(2,910)
Interest received	1,383	1,347
	<hr/> 125,297	<hr/> 410
Investing activities		
Purchase of guaranteed investment certificates	-	-
Purchase of capital assets	(62,406)	(52,066)
	<hr/> (62,406)	<hr/> (52,066)
Increase in cash	62,891	(51,656)
Cash and bank, beginning of year	83,418	135,074
Cash and bank, end of year	<hr/> 146,309	<hr/> 83,418

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2010

NOTE 1 – PURPOSE OF 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 of Canada. As such, it is not subject to income taxes and dividends cannot be paid out of accumulated surplus.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following 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 of 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 expenses over the useful life of the assets and to expense over the useful life of the assets, using the following rates and methods:

	<i>Method</i>	<i>Rate</i>
Computer equipment	straight-line	3 years
Computer software	straight-line	3 years
Office furniture and equipment	straight-line	5 years
Leasehold improvements	straight-line	5 years
Library	straight-line	5 years
Database and web based tools	straight-line	4 years

Revenue recognition:

The Association follows the deferral method of accounting of 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 is earned. WCB grant revenue is recognized when received. Program and materials revenue is recognized when it is 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 disclose of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenues and expenses in the periods in which they become known.

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

As at December 31, 2010

Financial instruments:

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 as 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 the statement of revenues and expenses.

Available-for-sale:

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

Loans and receivables:

The Association has classified the following financial assets as loans and receivables: accounts receivable. These assets are initially recognized at the 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 as 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 in which the financial asset is measured at initial recognition less principle 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.

Held to maturity:

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

Other financial liabilities

The Association has classified the following financial liabilities as other financial liabilities: accounts payable and accruals. These liabilities are initially recognized at their fair value. Fair value is approximated by the instruments initial cost in a transaction between unrelated parties. Transactions to purchase or sell these items are recorded on the settlement date, and transactions costs are immediately recognized as 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 liabilities expected life, or other appropriate method, to its net carrying 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 the initial amount and the maturity amount. Gains and losses arising from changes in fair value are recognized in excess of revenue over expenses upon derecognition or impairment.

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS As at December 31, 2010

NOTE 3 – CAPITAL ASSETS

	<i>Cost</i>	<i>Accumulated Amortization</i>	<i>2010 Net Book Value</i>	<i>2009 Net Book Value</i>
Computer equipment	20,015	(16,079)	3,936	1,430
Computer software	14,074	(13,237)	837	2
Office furniture and equipment	129,707	(97,517)	32,190	37,372
Leasehold improvements	107,109	(69,359)	37,750	34,330
Library	106,305	(70,636)	35,669	56,931
Database and web based tools	133,765	(96,639)	37,126	60,913
	510,975	(363,467)	147,508	190,978

Included in the above are capital procured with grant proceeds from 2007. The WCB Dividend grant funded additions to the database and web-based tools of \$9,654, leasehold improvements of \$24,840 and office furniture and equipment of \$20,754. The capital purchased with WCB Dividend grant funds in 2010 was \$55,248. (2009 - \$49,901)

NOTE 4 – DEFERRED REVENUE

	<i>Opening balance</i>	<i>Received</i>	<i>Earned</i>	<i>Closing balance</i>
WCB Dividend Grant 2007	35,438	-	51,838	(16,400)
WCB Dividend Grant 2008	151,596	-	59,301	92,295
	187,034	-	111,139	75,895

Of the total deferred revenue recognized during the year, \$55,248 related to capital expenditures and \$60,941 related to operating expenditures.

NOTE 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.

NOTE 6 – COMPARATIVE FIGURES

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

ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

NOTES TO FINANCIAL STATEMENTS As at December 31, 2010

NOTE 7 – COMMITMENTS

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

2011	60,698
2012	47,684
	<u>\$ 108,382</u>

NOTE 8 – 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 risk arising from these financial instruments. The estimated fair value of cash, investments, accounts receivable and accounts payable is equal to the book value given the short-term nature of these items.

NOTE 9 – NON-REBATABLE PORTION OF GST

As a not-for-profit organization, the Association is allowed a rebatable portion of 50% of the GST paid on expenditures. The non-rebatable portion of the GST incurred on operating expenses in the prior year was shown on a separate line on the statement of revenue and expenditures. In the current year, the non-rebatable portion is allocated to the expenses where the GST was incurred.

AMHSA SOUTH

#17, 5720 Silver Springs Blvd.

Calgary, Alberta

T3B 4N7

Phone: (587) 952-2268

Toll-Free: 1 (877) 537-9063

AMHSA NORTH

#160, 2833 Broadmoor Blvd.

Sherwood Park, Alberta

T8H 2H3

Phone: (780) 417-3900

Toll-Free: (1 800) 267-9764

Fax: (780) 417-3940

Email: safety@amhsa.net

www.amhsa.net



***Reducing the human & financial costs of workplace illness,
injuries & property damage***