

# AMHSA

Alberta Municipal Health and Safety Association



# Annual Report 2011

*Preventing workplace injury & illness since 1990*

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"Please pass on a big thank you, from me to the staff of AMHSA, in both offices, for the great work, support and dedication they provide. I look forward to the continued success of AMHSA and the hard work you and your staff provide."

-- Marvin Shmyr,  
City of Edmonton

# MESSAGE FROM THE CHAIR

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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. 2011 was an exciting and busy 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 2011, 3 Members of the Board stepped down. They are:

- Marvin Shmyr - City of Edmonton,
- Geraldine Gervais - Local Government Association of Alberta (LGAA), and
- Ken Weaver, Canadian Union of Public Employees (CUPE) Local 38.

Thank you to each one of you for your contribution and assistance in helping AMHSA achieve their goals in 2011.

## **Sound Financial Position:**

AMHSA is in a sound financial position. The Board accepted the 2010 Audit report prepared by Colin Presiniuk and Associates. The only recommendation made in the auditor's report was that an inventory of materials be completed prior to the 2011 Audit. The materials inventory was included in the work plan with a target completion for February 2012.

WCB is a major funding contributor to AMHSA through an annual levy. This funding is key to the operational programs for AMHSA. In addition to the annual levy funding, WCB also provided AMHSA with additional funding as a onetime special dividend. This special funding is used to assist AMHSA with a number of initiatives and special projects that normally would not happen without the special funds.

## **Training participation:**

Educational programs and training continue to be a major focus for AMHSA. In 2011 a total of 8,566 participants took part in our programs. This is an increase of 9% compared to the 7,836 participants in 2010. Of our 8,566 participants, there were over 550 participants in customized onsite training programs held with City of Edmonton, Edmonton Police Services, and City of Lethbridge.

## **Continue to Operate with a North Office (Sherwood Park) and a South Office (Calgary):**

In 2011 the South Office in Calgary celebrated their one year anniversary on September 27/11. This has been a real asset to southern members. The AMHSA Board also approved a 10 year lease agreement extension in securing our office location in Sherwood Park. This lease will be until June 2021.

**Certifying Partner:**

AMHSA continues with the important role of being a "Certifying Partner" in the Partners in Injury Reduction Program.

The Partnerships QA Team audited the last 12 months' quality assurance reviews in May 2011. This audit included a representative sample of 15% of the PIR audits within AMSHA's responsibility. The results of the audit identified 14 strengths, 2 audit related recommendations, and 4 process related recommendations. The audit report also identified the following:

*AMSHA has implemented excellent administrative practices for tracking and managing employer health and safety audits and the quality assurance process. In addition, audit report quality is being maintained at a high level, reviewers are identifying critical issues that require correction, and reports are followed up to completion.*

**Certificate of Recognition:**

AMHSA holds a SECOR and received a PIR Refund in 2011 for passing the 2010 SECOR audit. The audit score was 100%. Great work!

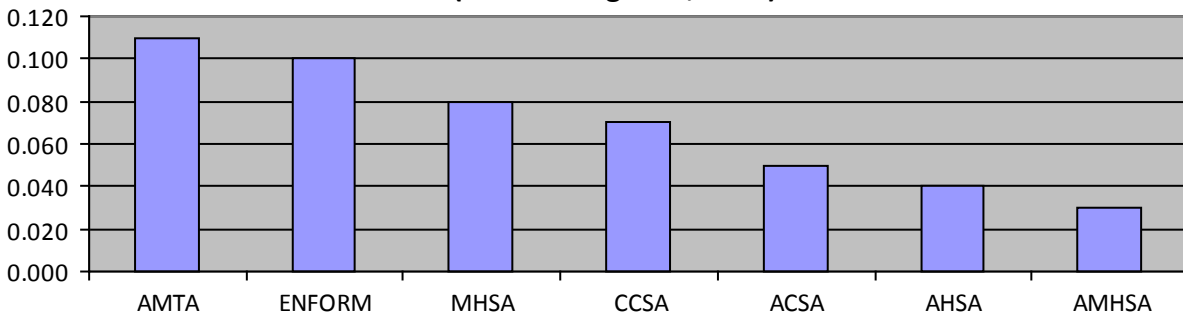
**AMHSA Business Plan:**

The AMHSA business plan can be obtained at our website at:  
[www.amhsa.net/downloads/documentloader.ashx?id=3043](http://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. There was no increase in the levy for 2011.

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

**WCB - Average Levies 2010  
(revised August 4, 2010)**



*Neil Riley - Chair*

# ABOUT AMHSA

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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 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 2011, there were approximately 8 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.

Our Board of Directors met in April, June, September, and November 2011 and we held a 2011 Annual General Meeting and 2012 Planning Meeting. There were 50 core/fundamental and targeted/strategic objectives developed for our four goals (cost-effective training services, health and safety management promotion, monitoring/disseminating government legislation/policies, act as a certifying partner for municipal sector). AMHSA continued to expand its services and expertise with our members as we welcomed new staff into our organization.

## **Notable Facts**

- Over \$2.8 million was awarded to 92 municipalities as result of their participation in the COR program and over \$5 million earned in the last 2 years.
- Municipalities pay the lowest average levies of any funded safety association in Alberta.
- There was a record number of participants (8,566) that attended AMHSA training 2011. This was nearly a 10% increase over the previous year.
- A new record number of 152 auditors were certified and/or recertified by AMHSA.
- The municipal industry had temporary total disability days below the provincial average and experienced a decrease in cost per claim.
- The average 2011 WCB premium decreased for Cities, Towns and Villages but increased slightly for Municipal Districts and Counties. The 2012 premiums will increase more than 5% compared to the 2011 rates for the entire municipal industry.

*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 (until June)
- Marvin Shmyr, City of Edmonton (until September)
- Darren Aldous, Alberta Union of Municipal Employees (since December)
- Dennis Henderson, Canadian Union of Public Employees Local 30 (City of Edmonton) - Secretary/Treasurer

## DIRECTORS

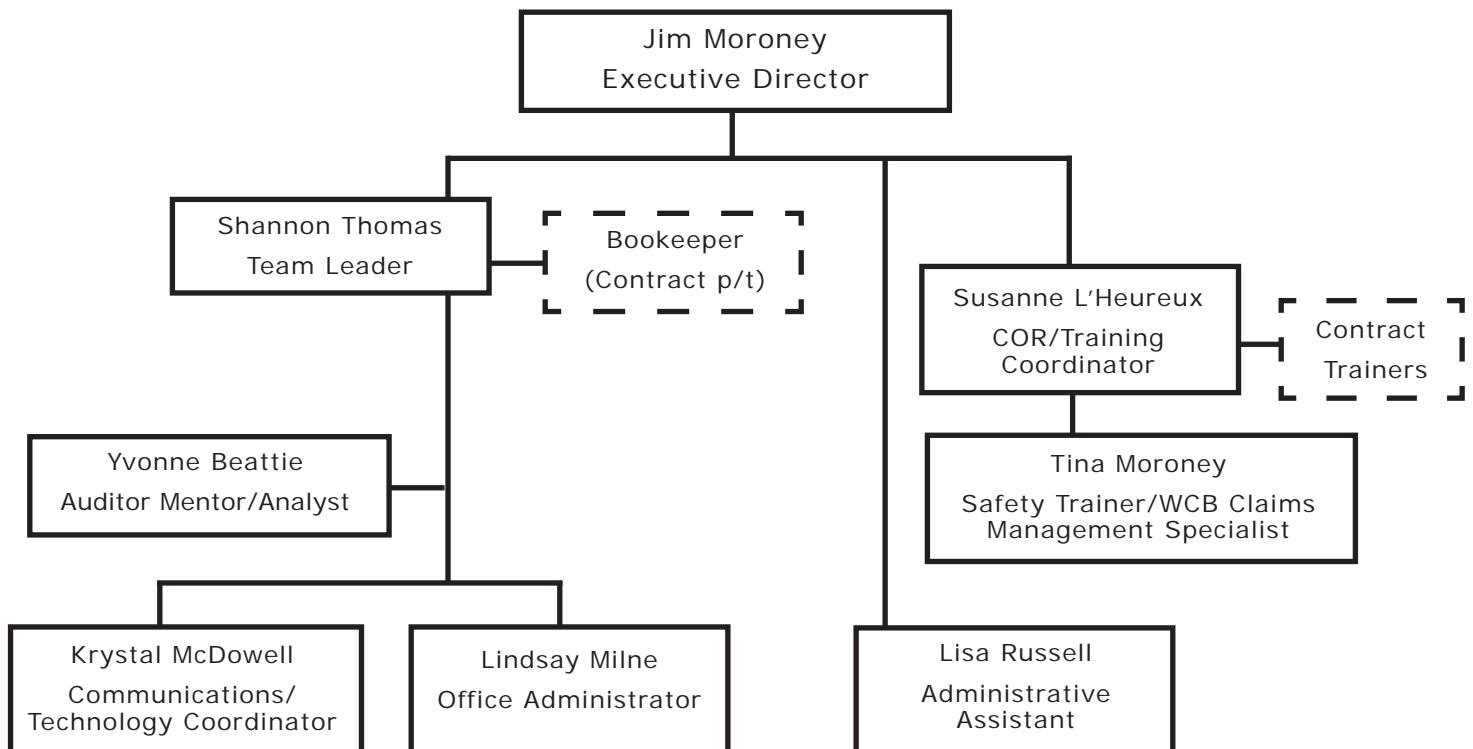
- Scott Chant, Alberta Waste Water Operators Association (Town of Olds)
- Joe Duplessis, Alberta Municipal Supervisors Association (Lac Ste. Anne Country)
- Geraldine Gervais, Local Government Administration Association (Town of Hanna) (until April)
- Carolyn Kolebaba, Alberta Association of Municipal Districts & Counties (Northern Sunrise County)
- Jody Sallans, Canadian Union of Public Employees Local 37 (City of Calgary)
- David Doyle, City of Edmonton (since September)
- Kathy Strong-Duffin, City of Calgary
- Ken Weaver, Canadian Union of Public Employees Local 38 (City of Calgary) (until June)
- Kim Woolgar, Civil Service Union 52 (Edmonton Police Service)
- Tim Fox, Alberta Rural Municipal Administrators Association
- Jeremy Starner, Other City (Lloydminster) (June)
- George Beally, Canadian Union of Public Employees Local 38 (City of Calgary) (since July)

## STAFF

- Jim Moroney, Executive Director
- Shannon Thomas, Team Leader
- Susanne L'Heureux, COR/Training Coordinator
- Krystal McDowell, Communications/Technology Coordinator
- Lindsay Milne, Office Administrator
- Yvonne Beattie, Auditor Mentor/Analyst
- Tina Moroney, Safety Trainer/WCB Claims Management Specialist
- Lisa Russell, Administrative Assistant

## CONTRACTORS

- Irene Trites, Bookkeeper (part-time)
- Instructors





# REPORT ON 2011 GOALS AND OBJECTIVES

The 2011 Objectives are divided into Core/Fundamental and Targeted/Strategic sections under each of four goals.

**Goal #1: Provide cost-effective training and education services in the prevention of occupational injuries and disease.**

## CORE/FUNDAMENTAL OBJECTIVES:

### 1. COURSE OFFERINGS

#### 1.1 Develop customized training programs and support offerings (supply course materials, certificates, etc.).

**Progress:** Customized training programs were utilized by the Cities of Edmonton and Lethbridge, and the Edmonton Police Service. The customized courses were offered 43 times in 2011 and over 550 students attended.

#### 1.2 Deliver on-site training courses as requested.

**Progress:** There were 442 on-site courses conducted which accommodated over 5,000 participants. The number and types of courses offered included:

Confined Space Entry	16
Defensive Driving	38
Fall Protection	5
Ground Disturbance, Excavation & Trenching	23
Health & Safety Management Systems	7
Health & Safety Management Systems – Audit	7
Auditor Recertification/Update	2
Leadership for Safety Excellence	33
LSE – two modules only	3
Formal Workplace Inspections	28
Hazard Identification, Assessment & Control	42
Incident Investigation	27
Supervisor's Role	26
MSI Prevention	
Office Environment	12
Physically Demanding	10
Joint Health & Safety Committees	24
OHS Act, Regulation and Code Overview	14

Operator Safety	
- Backhoe/Loader	5
- Front End Loader	7
- Plow Truck Sander	6
- Road Grader	13
- Skid Steer Loader	22
Prime Contractor	13
WHMIS: General	2
WHMIS Overview	1
Working Alone	2
Workplace Violence Prevention	18
Train-theTrainer	
Flag Person	8
Orientation	6
WHMIS	6

In addition, scheduled and customized training accounted for another 65 courses that were offered in 2011, for total training participants of over 8,500.

#### 1.3 Deliver scheduled courses in the North and South twice/year (Health and Safety Management Systems, Audit, Auditor Recertification, SECOR, and Leadership for Safety Excellence).

**Progress:** The number of scheduled courses conducted included the following:

- Auditor Recertification – 5
- Formal Workplace Inspections – 1
- Health & Safety Management Systems – 3
- Health & Safety Management Systems – Audit – 5
- Health & Safety Management Systems – Small Employer - 2
- Leadership for Safety Excellence – 3
- MSI Prevention (Office) – 1
- MSI Prevention (Physically Demanding) – 1
- Prime Contractor - 1

Southern courses were held at the Calgary office and Northern courses were hosted by volunteer municipalities – AMHSA is grateful to Strathcona County for its ongoing support.

#### 1.4 Provide non-members with access to existing AMHSA training programs.

**Progress:** Fees were set for members (municipalities and associate members) and non-members for all training programs and updated in the 2011 Catalogue, on AMHSA's website, and announced in the Municipal Safety newsletter. Non-member participation is included in totals throughout this report.

#### 1.5 Strive to keep the number of cancelled scheduled and on-site courses below 2%.

**Progress:** With only 4 on-site and 4 scheduled courses cancelled, the total was less than 2%.

#### 1.6 Offer and promote AMHSA's certificate programs.

**Progress:** A reminder about the certificate programs appeared in the June 2011 Municipal Safety newsletter. Information about the certificate programs is available on the website in two places – Courses – Certificate Programs ([www.amhsa.net/pages/Courses/CertificatePrograms.aspx](http://www.amhsa.net/pages/Courses/CertificatePrograms.aspx)) and Frequently Asked Questions – Courses ([www.amhsa.net/pages/FAQs/Courses.aspx](http://www.amhsa.net/pages/FAQs/Courses.aspx)).

#### Certifications

- Does AMHSA offer any certification programs?
- What is required for each certificate?
- Is there a deadline to complete all of the course requirements?
- Does AMHSA recognize training from other providers towards the certificates?
- Where can I find more details about certification requirements?

#### 1.7 Continue to offer current courses, ranging from ½ day to 2 days.

**Progress:** AMHSA offered over 30 different courses, including several focused on building an effective health and safety management system, to equipment operator training, to Train-the-Trainer programs. AMHSA also supports the internal trainers while they conduct training in their municipalities. Course descriptions and calendar of upcoming offerings was kept up-to-date on the website.

## CORE/FUNDAMENTAL OBJECTIVES:

### 2. COURSE MATERIALS

#### 2.1 Revise and update existing training programs including print materials, videos, and exams.

**Progress:** The course materials for nine training programs were updated and presentations distributed to instructors. New courses in Workplace Violence Prevention and WHMIS: General were developed. Workers' Compensation Board - Alberta Special Dividends funding approval was received in May 2011 for development of two videos to support current course offerings – one on joint health and safety committees and one on hazard identification, assessment, and control.

"Very informative, good course material - good course that is very relevant to everyday working conditions."

"The handouts are a great tool (example of true events)."

-- 2011 Membership Survey

#### 2.2 Use professional printing services for course materials, and upgrade most popular courses' manuals.

**Progress:** AMHSA continued to utilize the services of Ion Print Solutions and began utilizing Riley's in Calgary.

Several manuals were upgraded with a new design template, incorporated coil binding and the use of colour, inclusion of notes pages and certificates for participants, and higher quality paper.



### **2.3 Review videos that are used in AMHSA courses.**

**Progress:** Review was completed in May 2011 by the Executive Director in consultation with the Training Coordinator. Several videos were replaced with updated versions for courses including Confined Space Entry, Supervisor's Role and Hazard Identification, Assessment and Control. AMHSA also purchased additional options for instructors to use.

## **CORE/FUNDAMENTAL OBJECTIVES:**

### **3. TRAINERS**

**3.1 Ensure qualified, quality contract trainers are utilized, including those certified through Alberta Safety Council (Defensive Driving and ATV Rider Safety) and Ives (heavy equipment operator courses).**

**Progress:** AMHSA maintained the high quality of contract and in-house trainers. Several new Defensive Driving instructors were certified by the Alberta Safety Council in 2011.

**3.2 Keep instructors up-to-date regarding AMHSA policies (e.g., billing, insurance, expectations) and current course materials.**

**Progress:** Annual policy letters were sent to all instructors in February and an instructor meeting was held in September in Sherwood Park to review policies and the Association's expectations.

**3.3 Conduct in-class evaluations of contract trainers by participants and Association staff and communicate results.**

**Progress:** Completed participant evaluations were scanned and provided to the course host and AMHSA's Training Coordinator, who reviewed and followed up when necessary. In addition, Association staff attend courses instructed by a variety of contractors to ensure information is presented per AMHSA's instructions and that established training formats are followed.

"Great Facilitation - Enjoyed Instructor's style, positive humor, knowledgeable and very inspirational speaker."

-- 2011 Membership Survey

## **CORE/FUNDAMENTAL OBJECTIVES:**

### **4. TECHNOLOGY**

**4.1 Maintain and improve the online data management system which tracks training programs, members, customers, requests, attendance, instructors, audits, and auditors.**

**Progress:** AMHSA worked with RedEngine to improve the online data management system. Several improvements to the course and participant registration portions were completed in June 2011.

**4.2 Explore ways to use new data management system to better communicate with instructors regarding their upcoming training schedule, updated roster sheets, etc.**

**Progress:** A review of the instructor notification and scheduling process was conducted in October 2011. This included a review of the existing data management system. It was determined that more efficient and effective means of communicating with instructors regarding training schedules and updated roster sheets would be handled with internal administrative processes.

Constantly changing demands from clients made rapid and effective one on one communications essential. The streamlining and coordination of these internal management systems were completed. Meetings were conducted with internal and external instructors to inform them of AMHSA's changes and expectations. It is anticipated that these will become annual meetings as part of the new management process.

### 4.3 Maintain and expand online services (e.g. website, SafetyNet).

**Progress:** New resources were added under several topics including documents and links to external websites. A member municipality's safety manual was sectioned and posted in 2011, including many sample safe work procedures.



## TARGETED/STRATEGIC OBJECTIVES:

### 5. COURSE DEVELOPMENT

#### 5.1 Offer new courses in fall protection and chain saw safety.

**Progress:** The Fall Protection course has been offered 5 times to date in 2011, in 3 municipalities. A member from the City of Brooks/County of Newell noted that it was one of the best courses she had taken in years.

"This course is the ideal mix of theory and practical, the instructors are engaging and everyone leaves the course feeling much more competent in all areas of Fall Protection."

-- Nathan Peters,  
Sturgeon County

#### 5.2 Develop AMHSA training delivery model for the Workplace Violence Prevention course.

**Progress:** The Association collected current materials from several sources and drafted a new course outline and content in cooperation with the City of Edmonton. The new training delivery module was completed in the summer of 2011. In addition, WCB Special Dividends funding approval was received to develop courses on recreation facilities personnel safety, and emergency response.

### 5.3 Conduct pilot offerings of First Aid and Fire Extinguisher training.

In attempting to coordinate First Aid and Fire Extinguisher training it became evident that many municipalities already had established internal training and external training services for these courses. All the municipalities that were contacted had long established agreements with service providers for First Aid training with the fire departments that service their community.

"Training services and level of knowledge by instructors are very important to us and AMHSA provides both"

-- 2011 Membership Survey

## **CORE/FUNDAMENTAL OBJECTIVES:**

### **6. COMMUNICATION**

**6.1 Promote the Association's services and resources through the catalogue, brochure, website, trade fairs, newsletters, ads and safety council meetings.**

**Progress:** The 2011 Catalogue was published and distributed at conference trade fairs and at several member and board meetings throughout the year. The website was kept up-to-date with new events, meetings, news items, job postings and information on Association resources and services. Monthly Municipal Safety newsletters were published and sent to both the e-mail and paper distribution lists (over 800 recipients). AMHSA participated in many trade shows, including the Alberta Association of Municipal Districts and Counties (AAMD&C) conference, the North American Occupational Safety and Health (NAOSH) conference, Rural Utilities Safety Association (RUSA) conference, and the Alberta Health & Safety Conference.

**6.2 Continue to use professional printing for promotional pieces.**



**Progress:** AMHSA has continued to utilize the services of Ion Print Solutions for its promotional pieces. Recently staff had received several compliments from members and other trade show participants about the visual identity that has

been developed – the professional appearance of our promotional items including business cards, annual report, display panels, catalogue, and business plan.

**6.3 Communicate via the monthly Municipal Safety News and Instructor Newsletters.**

**Progress:** Monthly Municipal Safety newsletters have been posted online and distributed to members and subscribers by mail and email. The annual instructor

letter was distributed in the fall. A meeting of instructors was held in September.

**6.4 Publish an Annual Report, Business Plan, and results of annual member survey, distribute and make available online.**

**Progress:** The Annual Report for 2010 was published in March and the Business Plan for 2012 was published in the fall of 2011. The 2011 Member Survey was conducted in the spring and results were utilized by the board of directors in setting objectives for 2012.

## **CORE/FUNDAMENTAL OBJECTIVES:**

### **7. MEMBER NETWORKING**

**7.1 Coordinate and participate in the Northern Alberta Safety Council.**

**Progress:** The Northern Alberta Safety Council (NASC) met on April 13th. The meeting was hosted by Smoky Lake County and there were 30 participants. Participants shared innovations and areas of interest were volunteer fire fighters and silica.

The NASC also met in October in Red Deer. The meeting was hosted by Red Deer County and included a presentation on Silica. Topics of interest included Occupational Injury Service clinics, precautions for animal services workers, and modified work programs.

AMHSA, WCB and Partnerships provided updates at all meetings.



## **7.2 Coordinate and participate in the Southern Alberta Safety Council.**

**Progress:** The Southern Alberta Safety Council (SASC) met on April 27th. The meeting was hosted by the County of Lethbridge and there were 20 participants. The education session was well received. SASC also met in October at the Calgary AMHSA office. Executive Director Moroney presented information on silica and updates were provided by the Workers' Compensation Board and Partnerships.

## **7.3 Coordinate and participate in the Alberta Cities Safety Council.**

**Progress:** The Alberta Cities Safety Council meeting was held in May 2011 in Calgary. Members shared information about lost time claims, significant incidents, trends, new initiatives, challenges, upcoming events, training, and audits.

## **7.4 Coordinate member-requested committees (e.g., Contractor Safety).**

**Progress:** AMHSA met with the Cities of Edmonton and Calgary to review their contractor safety issues. Another meeting took place on June 3rd in Red Deer. Discussions covered all issues related to contractor management, from pre-qualification to follow-up.

# **CORE/FUNDAMENTAL OBJECTIVES:**

## **8. INCREASE OH&S AWARENESS**

### **8.1 Review and update the video lending library.**

**Progress:** A review of our video lending library was conducted by Executive Director Moroney in April. Several videos were removed and 5 new titles were ordered. The videos in the lending library were in high demand in 2011.

### **8.2 Promote OH&S awareness at three levels: (i) Elected Officials (ii) Administrators and (iii) Public Works Supervisors.**

**Progress:** AMHSA continued to participate in AUMA and AAMD&C convention trade shows. AMHSA also participated in the March 2011 LGAA conference trade show in Red Deer and the City of Calgary's Utilities and Environmental Protection Department Employee Development Day in February.

Both the AUMA and AAMD&C submitted letters in support of the Association's 2011 Business Plan.

### **8.3 Participate in members' health and safety functions to promote OH&S and the Association.**

**Progress:** Team Leader Thomas attended health and safety functions at the City of Spruce Grove, the Town of Beaumont, the City of Leduc, Town of Stony Plain and Parkland County in 2011.

The Association also participated in the NAOSH Speakers Conference in Edmonton in April.



## CORE/FUNDAMENTAL OBJECTIVES:

### 9. IDENTIFY CHAMPIONS

**9.1 Identify champions for health and safety within the municipal sector and provide opportunities for them to promote health and safety to their peers.**

**Progress:** Several volunteers from the Northern Alberta Safety Council and Alberta Cities Safety Council have volunteered to be included in upcoming video projects. Members were invited to present information on recent innovations at safety council meetings to share successful programs. AMHSA is working with the WCB to establish a means to access comparative safety related statistics for the municipal sector to help identify successful programs. In the meantime AMHSA invited the City of Calgary Waste Disposal Department that experienced a significant reduction in injuries as result of automation changes and they made a presentation at the Alberta Cities Safety Council Meeting during the Rural Utilities Safety Conference.

**9.2 Promote and administer the training awards program.**

**Progress:** The 2011 training awards for training conducted in 2010 were announced in the May 2011 Municipal Safety Newsletter and on the News & Events section of the website.

Congratulations to the City of Wetaskiwin, the Towns of Devon and St. Paul, the Municipal District of Taber, the Counties of Northern Lights and Vermilion River, the Village of Ryley and the Regional Municipality of Wood Buffalo.

**9.3 Share information on other health and safety awards.**

**Progress:** The WorkSafe Alberta awards have been discontinued, but AMHSA will share any information we learn about other awards with members.

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

## CORE/FUNDAMENTAL OBJECTIVES:

### 10. COMMUNICATION

**10.1 Use “Municipal Safety News” to inform subscribers about new or revised legislation and government policies.**

**Progress:** Articles have highlighted the new distracted driving legislation, supplied information on filing annual Workers’ Compensation Board returns, recent charges, and what’s new in WCB policy.

News from Alberta Employment and Immigration, WCB, and Partnerships was shared via the newsletter on a regular basis.



**10.2 Publish news, events, employment opportunities, and upcoming courses on the AMHSA website.**

**Progress:** The website is constantly being updated with news articles, polls, events, employment opportunities, newsletters, meetings and upcoming courses.

**10.3 Populate SafetyNet resource library with documents and links.**

**Progress:** There are documents and links related to over 30 topics on SafetyNet. New information submitted by members was being added in 2011 including many safe work practices and program directives.

**Goal #4: Act as Certifying Partner for Alberta's municipal sector in the PIR (Partnerships in Injury Reduction) program in cooperation with Worker's Compensation Board - Alberta and Employment and Immigration - Partnerships**

## **CORE/FUNDAMENTAL OBJECTIVES:**

### **11. PARTNERSHIPS IN INJURY REDUCTION PROGRAM**

**11.1 Promote and support the Partnerships in Injury Reduction (PIR) program. This includes the training and certification of auditors; administration and quality assurance of external and internal PIR audits; and coordination and communication with the Partnerships team.**

**Progress:** Over \$2.8 million was awarded to 92 municipalities. This was an increase from the \$2.2 million awarded the previous year and. Partnerships in Injury Reduction (PIR) is a voluntary pricing program that operates through the combined efforts of the Workers' Compensation Board, Alberta Human Services, and safety associations such as AMHSA. All employers can participate in the PIR program and be eligible for refunds by achieving or maintaining a Certificate of Recognition (COR).

The Health and Safety Management Systems and Audit courses were hosted in the north and south plus the Auditor Update/Recertification course was held 7 times in 2011. Team Leader Thomas and Audit Mentor/Analyst Beattie support auditors and auditors-in-training and conduct quality assurance reviews on all audits. AMHSA also attended the PIR Luncheons in May in both Edmonton and Calgary and participated on the Certifying Partner committee and several sub-committees.



**11.2 Explore opportunities to revise the Audit Tool, establish an Auditor Mentoring program, and address PIR/COR process issues for regular employers.**

**Progress:** An Auditor Mentor/Analyst was hired in January and provided excellent support to auditors and auditors-in-training. Work on the PIR-related recommendations was completed and deliverables submitted to Partnerships per the action plan. Two short audit-related video special projects have received funding approval – focus will be on conducting interviews and observational tours. In addition, WCB Special Dividends funding was approved for development of new auditor resources (audit kit with templates, tips, etc.).

**11.3 Ensure quality assurance systems meet all Partnerships standards and comply with any reasonable recommendations from the Partnerships Quality Assurance Team's audits.**

**Progress:** All audits – COR certification, maintenance, auditor qualification, departmental and baseline are reviewed for quality using the Partnerships approved QA tool. The Partnerships QA Team conducted their audit of the previous year's QA reviews from May 3-8th. Their recommendations were brought to the June board of directors meeting for consideration and all deliverables completed by the deadline. Action plan deliverables completed included establishment of QA turnaround guidelines and process for review of Action Plans conducted in lieu of internal audits and limited scope audits.

AMHSA staff are very helpful when questioned about COR and quality control.

-- 2011 Membership Survey



#### **11.4 Contribute to the development, periodic review and maintenance of the PIR Standards.**

**Progress:** AMHSA participated in a meeting with Minister Lucaszuk about the new Employer Review Program. In addition, representatives served on the Certifying Partner committee and Policy Day sub-committees throughout the year.

#### **11.5 Support members and associate members working towards attaining their COR.**

**Progress:** Advice and assistance was provided to members and associate members working towards attaining their COR by phone, email, and in-person meetings at the office and on-site. Staff assist members by providing guidance and feedback about the creation of health and safety manuals and directives and answer questions with suggestions about how to deal with potential hazards and frequency of inspections, for example. AMHSA also provided municipalities and associate members with guidance about their PIR responsibilities, staff training, and how to prepare for their first certification (external) audit.

"Thank you so very much for all sharing all your knowledge and assistance with me and the other employees yesterday! It is greatly appreciated and ever so, so helpful."

- Regina Johnson,  
M.D. of Foothills

#### **11.6 Support auditors.**

**Progress:** Advice and assistance was provided to auditors preparing for, conducting, or writing audit reports, limited scope audits, action plans in lieu of internal audits, and to auditors in training. Tips and reminders were published in municipal safety newsletters and Auditor Updates sent to all active auditors in May and November 2011.

#### **11.7 Schedule and deliver PIR-related training twice/year in the North and South (see objective 1.3). Ensure training materials meet PIR standards.**

**Progress:** The training materials (participants' manuals, exams, and presentations) were approved in 2010, the Systems course was offered 10 times and the audit course was held 12 times in 2011. The Municipal Audit Tool was also updated and approved. 152 auditors were certified and/or recertified in 2011, the highest number ever for one year.

"Your opening of the south office is very beneficial for us."

-- 2011 Membership Survey

#### **11.8 Communicate via Auditor Newsletters and PIR Requirements letters to CAOs.**

**Progress:** CAOs of municipality's requiring external COR Certification (external) audits in 2011 received their letters in March and the letters to municipalities requiring internal COR maintenance audits was sent in May. Letters detailed PIR responsibilities and audit requirements for the year.

#### **11.9 Liaise with Alberta Employment and Immigration and integrate AMHSA's activities with their strategic objectives.**

**Progress:** AMHSA invited a representative from AEI (renamed Alberta Human Services mid-year) to participate in all Association board of directors meetings and member meetings in 2011. The Association strove to ensure all COR policies and procedures, training, and quality assurance meets Partnerships standards.

#### **11.10 Liaise with the Workers' Compensation Board – Alberta.**

**Progress:** AMHSA invited a representative from the WCB to participate in all board and member meetings in 2011. We attended the annual PIR luncheons held in Edmonton and Calgary and sent members to their Return to Work (formerly Disability Management) training.

### **11.11 Explore opportunities to partner with other health and safety associations and Certifying Partners.**

**Progress:** AMHSA was in contact with the Alberta Construction Safety Association about training materials and the British Columbia Municipal Safety Association related to training materials about recreation facilities and pools. The Auditor Mentor/Analyst audited the Alberta Hotels Safety Association's audit course.

### **12.3 Increase focus on smaller municipalities - promote health and safety training, act as Certifying Partner, and support networking opportunities.**

**Progress:** AMHSA plans to participate in the next small municipalities conference. WCB special project from dividends funding was confirmed for a smaller employer educational tour where the focus will be on providing information about PIR, the SECOR program and legislated responsibilities. Support was provided for several municipalities who are developing their health and safety management systems and several who are preparing for their first SECOR audit.

## **TARGETED/STRATEGIC OBJECTIVES:**

### **12. SMALL EMPLOYERS**

#### **12.1 Inform and educate smaller municipalities about health and safety management systems, and the Association's services and resources available to small employers (including the SECOR Tool-Kit).**

**Progress:** A special project has just been approved through the WCB's special dividends to conduct a small employer presentation tour to educate small employers in the municipal sector about PIR, SECOR, and their legislated responsibilities. Informative presentations about PIR were conducted for 9 smaller municipalities.

#### **12.2 Maintain the AMHSA Small Employer Certificate of Recognition (SECOR).**

**Progress:** Hazard identifications were completed, formal inspections conducted, health and safety included in staff meetings, and the SECOR was maintained through the Alberta Safety Council. A new vehicle purchase in 2011 has made it necessary to initiate several new safety processes that will be documented in included in the next audit cycle.

# 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	2007	2008	2009	2010	2011
<b>Cities</b>	\$19,361,055	\$21,725,637	\$25,682,218	\$29,604,069	\$31,934,117
<b>Municipal Districts</b>	\$3,282,822	\$3,242,419	\$3,768,171	\$3,612,412	\$4,350,403
<b>Towns</b>	\$2,120,588	\$2,220,523	\$2,778,533	\$2,888,947	\$3,345,980
<b>Villages</b>	\$217,817	\$214,888	\$247,5662	\$260,164	\$269,184
<b>TOTAL</b>	\$24,982,282	\$27,403,467	\$32,476,484	\$36,365,592	\$39,899,684

In 2011, the municipal sector had 183 employers with insurable earnings, a total of 60,302 workers, and total insurable earnings of \$39,609,628.

## 2. Total Claims Costs

Municipal sector WCB claims costs (approximate) for the period 2007 – 2011 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	2007	2008	2009	2010	2011
<b>Cities</b>	\$6,953,222	\$7,731,616	\$9,103,150	\$8,231,255	\$7,925,573
<b>Municipal Districts</b>	\$1,044,349	\$969,977	\$805,838	\$885,861	\$796,096
<b>Towns</b>	\$812,873	\$732,883	\$753,086	\$868,047	\$1,396,835
<b>Villages</b>	\$91,635	\$79,247	\$46,657	\$226,439	\$14,099
<b>TOTAL</b>	\$8,901,079	\$9,513,723	\$10,708,731	\$10,211,602	\$10,132,603

### 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	2007	2008	2009	2010	2011
Cities	1,348	1,379	1,297	1,209	1,243
Municipal Districts	153	124	120	124	116
Towns	155	133	140	130	141
Villages	13	13	15	24	7
<b>TOTAL</b>	1,669	1,649	1,572	1,487	1,507

### 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.

	2007	2008	2009	2010
Provincial	22.20	21.73	23.38	23.45
Municipal	17.48	16.64	16.46	17.41

### 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.

	2007	2008	2009	2010
Provincial	\$ 5,895.58	\$ 6,705.55	\$ 7,446.40	\$ 8,126.86
Municipal	\$ 4,803.40	\$ 5,118.41	\$ 6,025.36	\$ 5,843.82

## 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 stayed at \$1.22 in 2012. However, premium rates for cities, towns, municipal districts, counties and villages increased slightly. All of the municipal industry groups' rates are above the Alberta provincial average.

Industry Group	2007	2008	2009	2010	2011	2012	Change Since 2011
Cities	\$1.21	\$1.14	\$1.26	\$1.31	\$1.26	\$1.33	+5.56%
Municipal Districts & Counties	\$1.48	\$1.32	\$1.42	\$1.25	\$1.27	\$1.37	+7.78%
Towns & Villages	\$1.22	\$1.15	\$1.27	\$1.32	\$1.27	\$1.34	+5.51%
PROVINCIAL	\$1.43	\$1.32	\$1.32	\$1.32	\$1.22	\$1.22	----

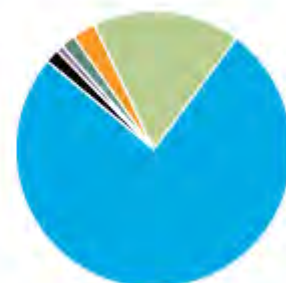
## 2012 RATE DRIVERS:

- Insurable earnings are forecast to increase by 6.7% to \$86.1 billion compared to the 2011 forecast.
- Fully funded claims cost is forecast to increase 6.5% from the 2011 forecast.
- Claimant wage growth: Changes in claimant wages factor into estimations of insurable earnings and compensation rates. 5% increase forecasted for 2011 and 3.5% increase for 2012.
- Claim Duration: Average claim duration is forecast to increase to 38.0 days in 2012.
- Lost-time claim volume: The volume of LTCs is forecast to increase to 28,400 for 2012 (3.7%).

## 2012 rate components

Claim costs account for 75.9 % of the 2012 premium rate.

	% of total
Fully funded claim costs	75.9%
Administration	17.0%
Workplace Health and Safety	2.8%
Safety associations	1.7%
Appeals Commission	1.0%
Reserve requirement	1.6%



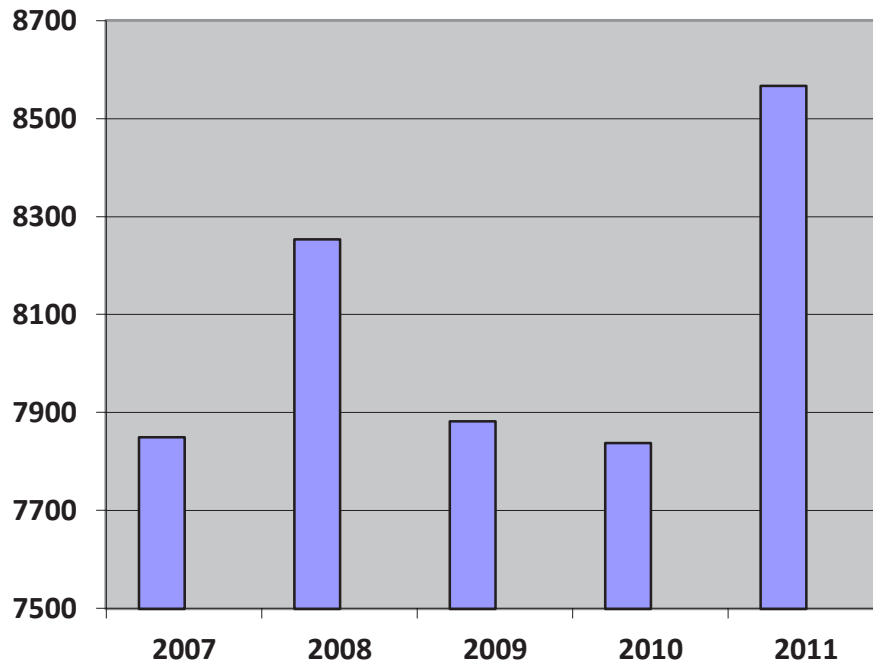
# APPENDIX 1: COURSE PARTICIPATION – MEMBERS

Course	2007	2008	2009	2010*	2011*
Auditor Update/Recertification	52	137	23	53	86
Confined Space Entry	110	235	287	135	196
Defensive Driving	894	723	780	526	611
Fall Protection	---	---	---	29	75
Flag Person: Train-the-Trainer	46	21	32	34	99
Formal Workplace Inspections	258	370	374	572	325
Hazard Identification, Assessment & Control	382	473	432	570	519
Health & Safety Management Systems	116	108	63	126	118
Health & Safety Management Systems – Audit	96	111	67	82	132
Health & Safety Management Systems – Small Employer	8	9	11	2	13
Incident Investigation	192	261	255	384	248
Joint Health & Safety Committees	136	254	184	355	329
Leadership for Safety Excellence	871	444	307	282	437
LSE – Customized	---	---	43	102	556
LSE – Modules 1 & 2*	266	126	187	109	25
LSE – Modules 3 & 4*	161	105	172	71	---
MSI Prevention (Office Environment)	50	47	104	100	120
MSI Prevention (Physically Demanding)	57	79	111	74	105
Operator Safety - ATV Safety	---	---	4	---	---
Operator Safety - Chainsaw Safety Awareness	---	---	---	26	---
Operator Safety - Backhoe/Loader	56	18	52	11	18
Operator Safety - Front End Loader	53	75	81	34	29
Operator Safety - Plow Truck Sander	---	8	82	152	23
Operator Safety - Road Grader	68	52	68	73	44
Operator Safety - Skid Steer Loader	28	112	138	167	91
Orientation: Train-the-Trainer	---	37	47	172	90
Overview of OHS Act, Code & Regulation	77	238	144	8	184
Prime Contractor	98	176	199	20	183
Supervisor's Role	31	108	259	167	227
Ground Disturbance, Trenching and Excavating Safely	50	129	147	288	285
WHMIS: Train-the-Trainer	94	82	45	70	86
WHMIS General	---	---	---	---	31
WHMIS Overview	33	43	28	52	12
Working Alone Safely	131	162	95	---	39
Workplace Violence Prevention (Edmonton Workshop)	161	143	186	228	133
Workplace Violence Prevention	414	217	270	253	309
<b>SUB-TOTAL 1</b>	<b>5,046</b>	<b>5,399</b>	<b>5,309</b>	<b>5,387</b>	<b>5,778</b>
Flag Person: Worker	717	548	455	407	369
WHMIS: Worker	2,052	2,541	2,150	2,211	2,419
<b>SUB-TOTAL 2</b>	<b>2,859</b>	<b>3,149</b>	<b>2,647</b>	<b>2,618</b>	<b>2,788</b>
<b>TOTAL*</b>	<b>7,905</b>	<b>8,388</b>	<b>7,956</b>	<b>7,836</b>	<b>8,566</b>

--- Not offered

\* Totals differ from those previously published due to several courses no longer offered being removed.

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



## TOP 2011 COURSES:

Course	Number of Participants
Defensive Driving	611
Leadership for Safety Excellence	556
Hazard Identification, Assessment & Control	519
Leadership for Safety Excellence	437
Joining Health & Safety Committees	329

## APPENDIX 2: ASSOCIATE MEMBERS

- Federation of Alberta Gas Co-ops Ltd.
- Calgary Zoo
- MacDonald Island Park Corp.
- Pembina Hills School Division
- Grande Prairie Public School District #2357
- Aquatera Utilities, Grande Prairie
- Wolf Creek Public Schools
- Waskasoo Environmental Education Society

# APPENDIX 3: AUDITED FINANCIAL STATEMENTS



**ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION**

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**FINANCIAL STATEMENTS**

**December 31, 2011**

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

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## AUDITED FINANCIAL STATEMENTS

December 31, 2011

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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

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### 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, 2011, 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 †

**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, 2011 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.

A handwritten signature in black ink, appearing to read "Colin Presizniuk". The signature is written in a cursive, flowing style with a large initial "C".

**Colin Presizniuk & Associates**  
**PROFESSIONAL ACCOUNTANTS**

March 13, 2012  
Edmonton, Alberta

CPA †

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

## Statement of Revenues and Expenditures

For The Year Ended December 31, 2011

	2011 Budget	2011	2010
<b>REVENUE</b>			
WCB grant	\$ 976,000	\$ 976,000	\$ 900,000
Program registrations	320,000	346,187	280,405
WCB dividend grant	-	68,131	111,139
Sales of materials	35,000	22,805	26,326
Interest	2,000	2,942	1,383
Other	3,000	2,430	4,618
	<b>1,336,000</b>	<b>1,418,495</b>	<b>1,323,871</b>
<b>EXPENDITURES</b>			
<b>Operating</b>			
Salaries	572,771	566,554	484,614
Employee benefits	124,187	122,534	76,551
Office lease	77,000	77,134	40,451
Travel and subsistence	54,000	51,554	32,736
Office supplies and printing	27,262	29,620	14,659
Postage	14,000	19,963	13,866
Telephone	12,000	17,187	10,147
Advertising and promotion	18,000	15,335	18,593
Courses and memberships	12,000	14,053	11,080
Legal and audit fees	15,000	12,854	11,375
Maintenance	30,340	11,228	22,294
Web development	7,000	8,913	-
Database development	-	5,845	-
Bookkeeping fees	10,000	5,758	5,330
Insurance	10,000	3,846	3,832
Contractor development and improvement	-	3,265	-
Bank and finance charges	3,000	2,638	2,940
Equipment lease	10,000	2,473	6,181
Workers' Compensation Board	1,890	723	1,265
Bad debts	300	-	-
	<b>998,750</b>	<b>971,477</b>	<b>755,914</b>

Continued on next page

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

## Statement of Revenues and Expenditures

For The Year Ended December 31, 2011

	2011 Budget	2011	2010
<b>Program Development and Training</b>			
Instructors and resource people	171,000	180,214	181,905
Travel and facility rentals	128,550	129,701	125,864
Preparation and materials	87,000	63,408	61,886
	<b>386,550</b>	<b>373,323</b>	<b>369,655</b>
<b>WCB Dividend Expenditures</b>			
Online Enhancement Project	-	8,733	1,619
Chainsaw course development	-	7,687	-
Promotions	-	5,479	-
Course development 2011	-	2,320	199
Fall Protection Course Development	-	1,390	18,209
Leasehold improvements and equipment	-	1,191	-
Regional Safety Committees	-	1,111	2,175
Health & Safety management system	-	383	-
Geographical Contacts	-	289	1,247
ATV Course Development	-	-	12,069
Website FAQ's Project	-	-	4,860
Video production	-	-	1,025
	-	<b>28,583</b>	<b>41,403</b>
<b>Board Expenses</b>	<b>18,700</b>	<b>13,220</b>	<b>16,555</b>
<b>Total expenditures</b>	<b>-</b>	<b>1,386,603</b>	<b>1,183,527</b>
<b>Excess of Revenue from Operations</b>	<b>1,336,000</b>	<b>31,892</b>	<b>140,344</b>
Amortization	-	(110,008)	(105,881)
<b>Excess of Expenses over revenues</b>	<b>\$ 1,336,000</b>	<b>\$ (78,116)</b>	<b>\$ 34,463</b>

See Notes to Financial Statements

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

## Statement of Changes in Net Assets

For The Year Ended December 31, 2011

	<i>Unrestricted Net Assets</i>	<i>Equity in Capital Assets</i>	2011	2010
<b>Balance, beginning of year</b>	\$ 397,164	\$ 147,508	\$ 544,672	\$ 510,209
Excess of revenue from operations	(78,116)	-	(78,116)	34,463
Purchase of capital assets	(8,572)	8,572	-	-
Purchase of capital assets with WCB grant	(39,548)	39,548	-	-
Amortization of capital assets	110,008	(110,008)	-	-
<b>Balance, end of year</b>	\$ 380,936	\$ 85,620	\$ 466,556	\$ 544,672

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

## Statement of Financial Position

As at December 31, 2011

	2011	2010
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and bank	\$ 421,066	\$ 146,309
Guaranteed investment certificates	283,807	280,997
Accounts receivable	64,699	77,658
Goods and Services Tax receivable	18,092	16,803
Inventory	29,817	17,325
Prepaid expenses	10,140	4,675
	<u>827,621</u>	<u>543,767</u>
<b>Tangible Capital Assets (Note 5)</b>	85,621	147,508
	<u>\$ 913,242</u>	<u>\$ 691,275</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accruals	\$ 58,922	\$ 70,708
Deferred revenue (Note 6)	387,764	75,895
	<u>446,686</u>	<u>146,603</u>
<b>Net Assets</b>		
Unrestricted Net Assets	380,936	397,164
Equity in Capital Assets	85,620	147,508
	<u>466,556</u>	<u>544,672</u>
	<u>\$ 913,242</u>	<u>\$ 691,275</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, 2011

	2011	2010
<b>Operating activities</b>		
Cash receipts from grantors	\$ 976,000	\$ 900,000
Cash receipts from program activities	764,893	352,327
Cash paid to suppliers	(733,343)	(585,895)
Cash paid to employees	(684,465)	(539,578)
Interest paid	(2,638)	(2,940)
Interest received	2,430	1,383
	<u>322,877</u>	<u>125,297</u>
<b>Investing activities</b>		
Purchase of tangible capital assets	(48,120)	(62,406)
	<u>(48,120)</u>	<u>(62,406)</u>
<b>Increase in cash</b>	274,757	62,891
<b>Cash and bank, beginning of year</b>	146,309	83,418
<b>Cash and bank, end of year</b>	<u>\$ 421,066</u>	<u>\$ 146,309</u>

See Notes to Financial Statements

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

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## NOTES TO FINANCIAL STATEMENTS As at December 31, 2011

### 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.

#### Tangible 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.

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

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## NOTES TO FINANCIAL STATEMENTS As at December 31, 2011

### 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.

### Investments

Investments for which there are quoted prices in an active market were, prior to the company's adoption of Canadian accounting standards for private enterprises, classified as lower of cost or fair market value. The company has adopted new accounting standards during the year and accordingly, such investments will now be carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at cost.

### Financial instruments:

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

### Statement of cash flows:

The condominium uses the indirect method in preparing the statement of cash flows.

## NOTE 3 – FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, investments, accounts receivable, and accounts payable. Unless otherwise indicated, it is management's opinion the Association is not exposed to significant interest or credit risks arising from these financial statements. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

### **Credit risk**

Accounts receivable are primarily due from municipalities, towns, cities and other government bodies. As a result, it is management's opinion that the association is not exposed to significant credit risk.

### **Currency risk**

The association does not have any significant currency risk.

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

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## NOTES TO FINANCIAL STATEMENTS As at December 31, 2011

### Interest rate risk

It is management's opinion that the association is not exposed to significant interest rate risk

### Fair Value

The fair value of these financial instruments approximate their carrying value due to the immediate or short term maturity of these financial instruments.

### NOTE 4 – CHANGE OF ACCOUNTING POLICY

Effective the years commencing after December 31, 2010, the association implemented changes relating to Canadian Institute of Chartered Accountants (CICA) accounting section 3856 "Financial instruments". Section 3856 specifies that when there are quoted prices in an active market, financial instruments shall be carried at fair market value. The association has included the required disclosure.

### NOTE 5 – TANGIBLE CAPITAL ASSETS

	<i>Cost</i>	<i>Accumulated Amortization</i>	<i>2011 Net Book Value</i>	<i>2010 Net Book Value</i>
Computer equipment	28,587	(20,220)	8,367	3,936
Computer software	14,074	(13,516)	558	837
Office furniture and equipment	129,707	(116,424)	13,283	32,190
Leasehold improvements	108,756	(91,109)	17,647	37,750
Library	106,305	(91,897)	14,408	35,669
Automobile	37,901	(11,370)	26,531	-
Database and web based tools	133,765	(128,938)	4,827	37,126
	<u>559,095</u>	<u>(473,474)</u>	<u>85,621</u>	<u>147,508</u>

Included in the above are capital procured with grant proceeds from 2007 and 2011. The WCB Dividend grant funded additions to leasehold improvements of \$1,647 and Automobile of \$37,901. The capital purchased with WCB Dividend grant funds in 2011 was \$39,548. (2010 - \$55,248).

# ALBERTA MUNICIPAL HEALTH & SAFETY ASSOCIATION

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## NOTES TO FINANCIAL STATEMENTS As at December 31, 2011

### NOTE 6 – DEFERRED REVENUE

	<i>Opening balance</i>	<i>Received</i>	<i>Earned</i>	<i>Closing balance</i>
WCB Dividend Grant 2007	(16,400)	-	649	(17,049)
WCB Dividend Grant 2008	92,295	-	18,922	73,373
WCB Dividend Grant 2011	-	380,000	48,560	331,440
	<hr/>	<hr/>	<hr/>	<hr/>
	75,895	380,000	68,131	387,764

Of the total deferred revenue recognized during the year, \$39,548 related to capital expenditures and \$28,583 related to operating expenditures.

### NOTE 7 – 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 8 – COMPARATIVE FIGURES

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

### NOTE 9 – COMMITMENTS

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

2011	88,696
2012	88,696
	<hr/>
	\$ 177,392

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