

# AMHSA

Alberta Municipal Health and Safety Association



# Annual Report 2013

*Preventing workplace injury & illness since 1990*

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# MESSAGE FROM THE CHAIR

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AMHSA Board of Directors and Staff play a crucial role in setting and implementing the association's strategic direction and objectives, as well as in responding to the ever-changing needs our members have.

Thank you to the departing Board Member for your participation and continuing support. In 2013, 1 member of the Board concluded his mandate - Jody Sallans - CUPE Local 37.

We also welcomed Miranda McLay as the new Partnerships in Injury Reduction representative. We are looking forward to working with Miranda in continuing to promote high standards of health and safety in Alberta.

2013 was a defining year for AMHSA. A new multi-year strategic plan was developed; significant investments were made in updating and improving course offerings, and several projects were initiated, all while maintaining the lowest levy rate in the Province amongst all funded safety associations.

## **Training**

Disseminating safety knowledge and empowering the municipal sector to follow safety best practices is one of AMHSA's main goals. On the training side, 2013 was a very busy year. Not only did we see a large number of courses being offered (Defensive Driving: 984, Hazard Identification, Assessment and Control: 561, Leadership in Safety Excellence: 1,330, etc.), but also decisive advancements were made in terms of converting courses to an on-line format. Currently AMHSA offers 6 online courses (Bear Awareness, TDG, 2 options for Defensive Driving, Backing Fundamentals and WHMIS), with the Leadership in Safety Excellence modules on the way.

By recognizing the shift in training needs, AMHSA not only managed to continue to be a leader in offering high quality educational programs, but also ensured that its courses are accessible to members regardless of their size and location. A total of 8,671 participants received training in 2013. The positive impact of this training contributed to safer workplaces, lower incident rates, and ultimately, to reduced WCB premium for all the provincial industries.

## **Strategic Planning**

Extensive work and consultation went into developing a long term Strategic Plan that ensures that AMHSA's programs, efforts, initiatives and client needs align and complement each other. The Strategic Plan identifies and addresses a series of strategic directions such as:

- Influencing the provincial government
- Developing partnerships
- Raising AMHSA's awareness
- Measuring health and safety initiatives
- Developing and delivering safety education and training
- Managing AMHSA's future

While AMHSA's Business Plan sets the objectives for the current year, the Strategic Plan helps frame the long term strategy, tactics, measures and targets.

The AMHSA Business Plan can be found at our website at:

[www.amhsa.net/pages/About/BusinessPlans.aspx](http://www.amhsa.net/pages/About/BusinessPlans.aspx)

## **Looking forward at 2014**

We are well positioned to tackle new challenges. AMHSA is in a sound financial position confirmed by the March 2013 Financial Audit. Also, a new and competitive training pricing structure was put in place. WCB continues to support and fund AMHSA.

Spring 2014 will see the launch of the new online audit tool. This is expected to enhance the current process. Redesigning and developing the new website and database will continue to serve our clients and members and help deliver high quality services.

I am looking forward to working with the other Board members and AMHSA's staff in promoting a safe work environment.

*Dr. Mircea Fagarasanu*

# 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

To be the recognized leader of municipal safety excellence and an innovative provider of education programs.

## MISSION

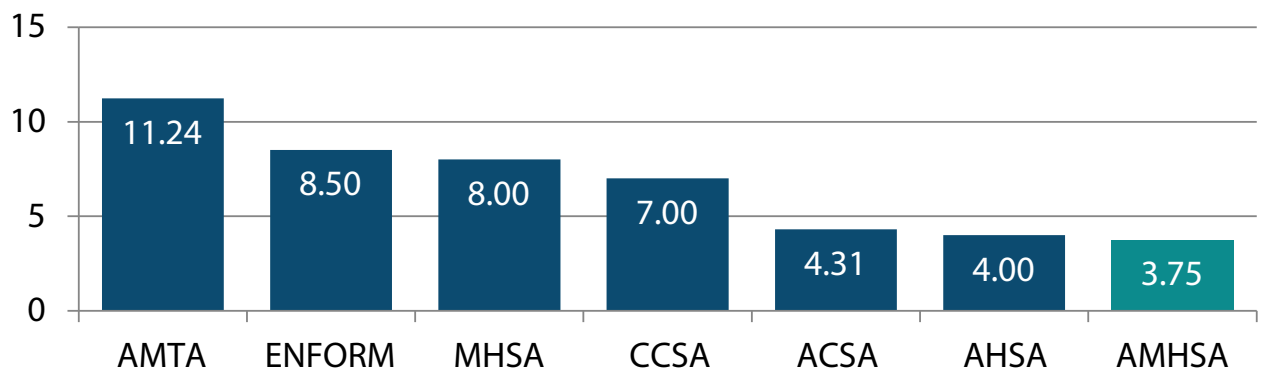
Promoting quality health and safety management systems by delivering excellent customer focused safety education and consultation services.

## GOALS

1. Provide 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 Alberta Jobs, Skills, Training and Labour – Partnerships.

## MANDATE

Our mandate is to provide meaningful safety related training and education programs to our members in a cost-effective manner.



AMTA: Alberta Motor Transport Association  
MHSA: Manufacturers Health and Safety Association  
CCSA: Continuing Care Safety Association  
ACSA: Alberta Construction Safety Association  
AHSA: Alberta Hotel Safety Association  
AMHSA: Alberta Municipal Health and Safety Association

# EXECUTIVE DIRECTOR'S REPORT

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It's a privilege to work in service to the municipal industry. Thank you to the Board Members for their commitment to the achievement of our goals and objectives in 2013. A special thank you to the Cities of Edmonton and Calgary for their continued support of AMHSA. It is evident that the field of education and health and safety have experienced an accelerated rate of change over the last few years. This required a flexible, dynamic organization like AMHSA to react and take advantage of these new opportunities.

There were over 50 objectives that the organization addressed in 2013. A new long term strategic plan was developed. New courses were implemented. New delivery systems were explored and over 8000 course registrations occurred. The focus on continual improvement and an effort on providing high quality training and educational programs for preventing injuries certainly had an impact on the reduction of rates.

In 2013 municipalities were awarded over \$4.4 million dollars as a direct result of their participation in the 2012 Partners Injury Reduction Program. In 2014, Alberta municipalities are expected to be awarded an additional \$3 million for their efforts in the 2013 program. Nearly 40% of all those participating received the maximum rebate percentage of 20% (of the previous year's WCB premium costs).

The good news continued with some municipal sector industry groups saving 12% in WCB premiums compared to 2012. These results demonstrate the strong commitment to injury prevention and return to work programs by municipalities and have contributed to Alberta having the lowest workplace fatality rates in the country and the lowest WCB rates in the country.

AMHSA works because there are a lot of people committed to making our workplaces safer.

*Jim Moroney - Executive Director*



# STRUCTURE – BOARD AND STAFF

## EXECUTIVE

- Dr. Mircea Fagarasanu (City of Edmonton) - Chair
- Darren Aldous, Alberta Urban Municipalities Association (Village of Breton) - Vice-Chair
- George Beally, Canadian Union of Public Employees Local 38 (City of Calgary) - Secretary/Treasurer

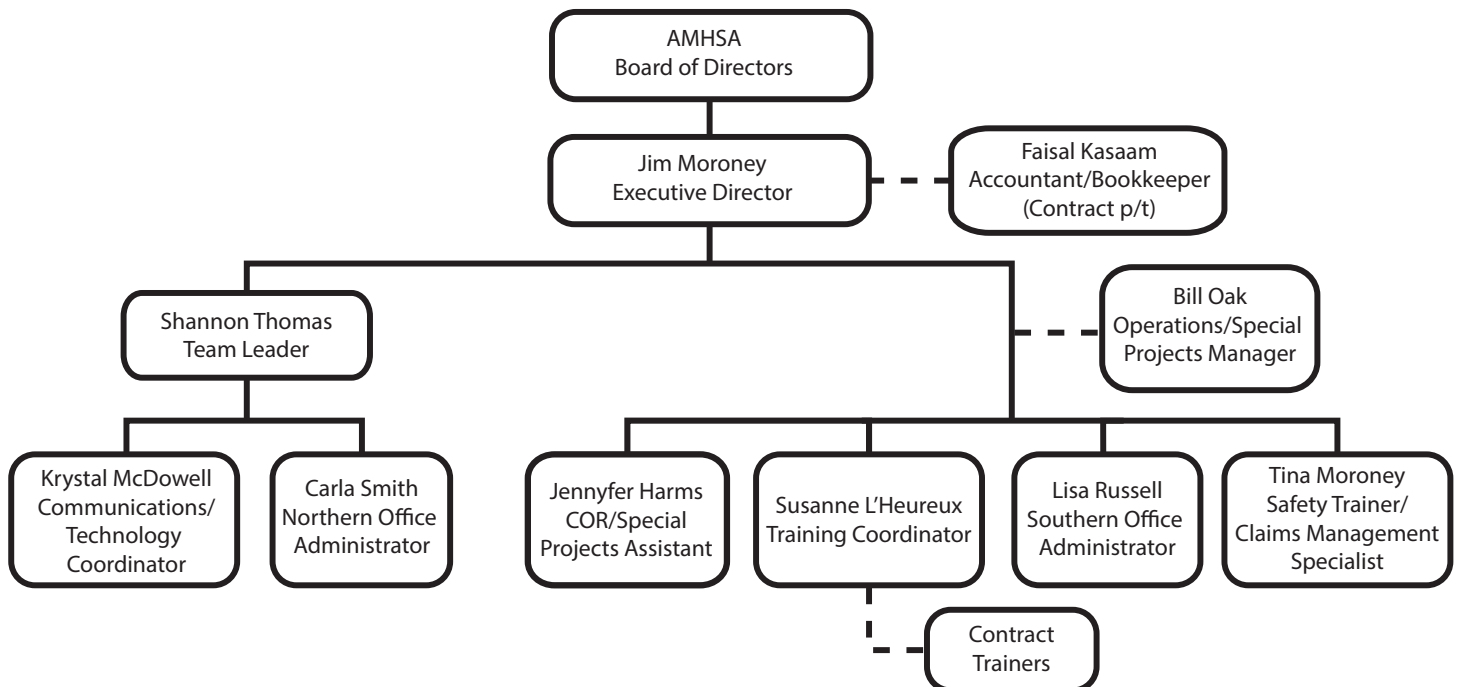
## DIRECTORS

- Darren Demchuk, Alberta Waste Water Operators Association
- Jeremy Wickson, Alberta Municipal Supervisors Association (M.D. of Taber)
- Brad Mason, Local Government Administration Association (Town of Nanton)
- Carolyn Kolebaba, Alberta Association of Municipal Districts & Counties
- Jody Sallans, Canadian Union of Public Employees Local 37 (City of Calgary)
- Sharon Young, City of Calgary
- Rhonda deVos, Other City - Employer (City of Leduc)
- Denise Isbister, Other City - Worker (City of St. Albert)
- Kim Woolgar, Civil Service Union 52 (Edmonton Police Service)
- Tim Fox, Alberta Rural Municipal Administrators Association (County of Stettler)
- Lorne Jacobsen, Canadian Union of Public Employees Local 30 (City of Edmonton)

## STAFF

- Jim Moroney, Executive Director
- Shannon Thomas, Team Leader
- Susanne L'Heureux, Training Coordinator
- Jennyfer Harms, COR/Special Projects Assistant
- Krystal McDowell, Communications/Technology Coordinator
- Tina Moroney, Safety Trainer/Claims Management Specialist
- Lisa Russell, Southern Office Administrator
- Carla Smith, Northern Office Administrator

*\*Plus Contract Bookkeeper, Operations/Special Projects Manager and Instructor*





# REPORT ON 2013 GOALS AND OBJECTIVES

The 2013 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.

### 1. COURSE OFFERINGS

#### CORE/FUNDAMENTAL OBJECTIVES:

**1.1 Continue to offer health and safety courses, defensive driving courses, and equipment operator courses that range from ½ day to 2 days.**

**Progress:** AMHSA offered three 2-day courses, 16 one-day courses, and 12 half-day courses. Descriptions and schedule were kept updated on the website and offerings promoted in each monthly newsletter as well as the Northern and Southern bi-weekly training updates that were emailed to subscribers.

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

**Progress:** Customized Leadership for Safety Excellence training was offered for the City of Calgary, City of Lethbridge, and the City of Edmonton. The Federation of Gas Co-ops developed and offered customized Hazard Identification and Confined Space Entry training. There were 859 participants in custom training in 2013.

**1.3 Deliver on-site training courses as requested.**

**Progress:** 632 on-site training courses were scheduled in 2013 with 6,696 participants from 148 municipalities, associate members, AMHSA staff, and non-member employers. The most participation has been from the City of Edmonton (1,103) and the City of Calgary (500). The Defensive Driving course was the most popular course, with 984 participants, hosted by 38 municipalities. The most popular hosted operator safety course is Skid Steer Loader, which was scheduled 22 times.

**1.4 Deliver the following scheduled courses twice/year: Health and Safety Management Systems, Audit, Audit Refresher, SECOR, and Leadership for Safety Excellence.**

**Progress:** Audit Refresher was offered twice in the north and once in the south; Systems, Auditing and LSE were offered several times in both the north and south; and both offices hosted Basic Instructional Training. In addition, the south office hosted MSI and Prime Contractor courses and both WHMIS and Orientation Train-the-Trainer.

The instructors I've had in all of the courses I've attended have been exceptional! Very engaging and knowledgeable.

-- 2013 Membership Survey

**1.5 Provide access to AMHSA training programs to both members and non-members.**

**Progress:** All programs were made available at both member and non-member rates. The member rate applies to all employers who pay the WCB levy to AMHSA and to those who join as associate members. Non-member rates are 50% higher than member prices. There were 412 Associate Member and non-member participants in AMSHA training this year.

**1.6 Promote AMHSA's certificate programs and offer specific courses that will help ensure the completion of these certificate programs.**

**Progress:** The certification programs were highlighted in the February 2013 Municipal Safety Newsletter and at the spring meetings of the Southern and Northern Alberta Safety Councils.

## TARGETED/STRATEGIC OBJECTIVES:

### 1.7 Offer a municipal WCB claims management course.

**Progress:** Members participated in the WCB Return to Work course. AMHSA did not schedule a customized offering of the course.

### 1.8 Strive to keep the number of cancelled courses below 3%

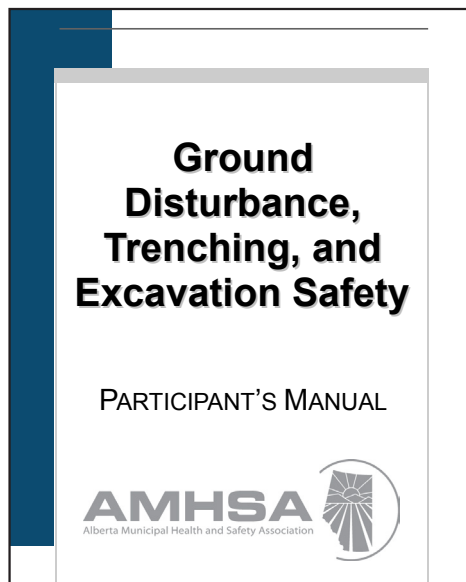
**Progress:** There were 667 courses offered in 2013 and 4 percent were cancelled. 6 courses were cancelled due to lack of participants, 7 were cancelled due to inclement weather and 8 cancelled due to the 2013 spring flooding in southern Alberta. A non-member cancelled 8 of their scheduled courses due to the bankruptcy of their company.

## 2. COURSE MATERIALS

### CORE/FUNDAMENTAL OBJECTIVES:

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

**Progress:** Work continued on this objective in 2013. The Auditing material was revised several times and the new exam was approved by Partnerships. The Ground Disturbance manual was revised including improved illustrations.



#### 2.2 Use professional printing services for course materials, and upgrade format of course materials.

**Progress:** AMHSA has continued to utilize Ion and Capital Colour printers this year. All of the participant manuals are now either in the new format and printed with a coil binding or in binders.

#### 2.3 Review videos that are used in AMHSA courses to ensure quality, relevancy, and applicability.

**Progress:** This was completed in the first half of the year.

## 3. TRAINERS

### CORE/FUNDAMENTAL OBJECTIVES:

#### 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:** The Association continued to support the certification of contract instructors for heavy equipment training, Defensive Driving and ATV Rider Safety.

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

**Progress:** Mandatory instructor meetings were held in September 2013 in Calgary and Sherwood Park. Topics of discussion included policies/standards and procedures to be followed; information about course materials, online training, course preparations; and instructor feedback.

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

**Progress:** Evaluations were completed by participants of all courses and by any Association staff in attendance. Any issues raised were addressed in a timely manner with the instructor in question.

## 4. TECHNOLOGY

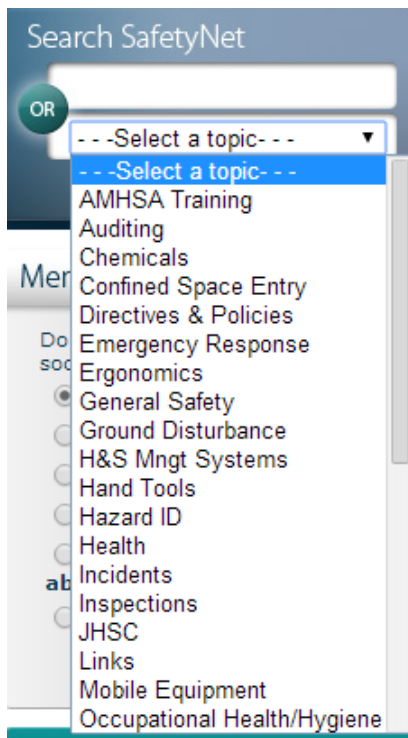
### CORE/FUNDAMENTAL OBJECTIVES:

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

**Progress:** The AMHSA database was maintained in 2013 while work began on the creation and development of a new data management system. The new system is designed to meet the growing needs of the organization and will be implemented in 2014.

- 4.2 **Continue to maintain and expand the Association's website (e.g., SafetyNet resources, meeting minutes, job postings, event listings).**

**Progress:** Additional documents and links were added to the SafetyNet online library, links were checked bi-weekly, course descriptions and calendars updated, events and news items posted, FAQs and information was updated and Association documents and publications were made available online. Online services were also expanded by the addition of LinkedIn groups for members of the three safety councils and the creation of AMHSA's facebook page.



## GOAL #2: PROMOTE EFFECTIVE HEALTH AND SAFETY MANAGEMENT

## 5. COMMUNICATION

### CORE/FUNDAMENTAL OBJECTIVES:

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

**Progress:** AMHSA provided updates at its Board of Directors meeting and Annual General Meeting in May, the Alberta Cities Safety Council meeting in Red Deer, the Northern Alberta Safety Council meeting in Two Hills, and the Southern Alberta Safety Council meeting in Banff. We participated in conference trade fairs in Calgary, Edmonton, Red Deer, Lethbridge, Lake Louise, and Banff. Descriptions of services and resources have been kept up-to-date on the website and highlighted in monthly newsletters. A Facebook page was created in the spring and is used to answer questions, promote Association services, and create dialogue.

- 5.2 **Share promotional pieces and publications on AMHSA's website.**

**Progress:** The current Business Plan, Catalogue, and Annual Report were made available online in the website's Publications section.

- 5.3 **Communicate via the monthly Municipal Safety News, Auditor Updates, Instructor Newsletters, and sending PIR requirements to CAOs.**

**Progress:** The AMHSA newsletter is distributed on a monthly basis to over 450 recipients of the printed version and there are 699 email recipients on average. Auditor Updates were distributed to all active auditors in March and September 2013 and the PIR requirements were distributed to all CAOs early in the new year.

#### 5.4 Publish an Annual Report and Business Plan, distribute, and make available online.

**Progress:** The 2012 Annual Report was published, printed, and distributed at the May 2013 Annual General Meeting and via mail to CAOs, as well as being posted on the website. The 2014 Business Plan was developed based on the results of this Planning Meeting held in September and distributed to CAOs.

### TARGETED/STRATEGIC OBJECTIVES:

#### 5.5 Develop a marketing strategy.

**Progress:** In preparation for the development of a comprehensive marketing strategy, AMHSA compared its course fee structure with every safety association in the province. A new and very competitive fee structure was approved in December and will remain an important corner stone in the development of a new marketing strategy in 2014.

## 6. SMALL EMPLOYERS

### CORE/FUNDAMENTAL OBJECTIVES:

#### 6.1 Inform and educate smaller municipalities about health and safety management systems, and the Association's services and resources available to small employers.

**Progress:** Questions and inquiries from smaller employers have been addressed and safety coordinators received mentoring by Association staff and through the Association's Safety Advisor Mentor Network. The current training materials and resources were reviewed and will be revised in 2014.

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

**Progress:** The Association's SECOR was maintained through an internal audit through the Alberta Safety Council this fall. Health and safety continued to be a part of every staff meeting held at each AMHSA office, fire extinguishers maintained annually and first aid kits stocked, inspections are conducted quarterly, and hazard assessments and controls were reviewed with staff annually. New staff received orientations and safety training was offered for all staff.

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

**Progress:** AMHSA continued to support smaller municipalities through the SECOR program and networking opportunities offered at the RUSA Conference and regional safety committee meetings.

### TARGETED/STRATEGIC OBJECTIVES:

#### 6.4 Review and update the Association's small employer resources and course materials to reflect recent Partnerships changes to the Standards.

**Progress:** AMHSA's Small Employer audit tool will be replaced in the coming months with the newly approved Partnerships SECOR audit tool, training will be updated, and auditors will be re-trained on the new tool.

#### 6.5 Explore financial incentives (e.g., grant programs) to support smaller municipalities building their health and safety management systems.

**Progress:** AMHSA's spring 2013 application to the WCB's special dividends funds secured funding for a course development project that will include small employers' obligations, the role of supervisors, and how to create and implement a health and safety management system. Resources created as part of this project will be shared with small municipal employers across the province.



**AMHSA**  
Alberta Municipal Health and Safety Association  
July 2013

**MEMBER NEWS**

- Parkland County held their annual Safety Barbecue on June 12, 2013. This year's guest speaker was Dr. Richard Heinzl, founder of the Canadian branch of Doctors Without Borders.
- Dr. Richard Heinzl, Doctors Without Borders Canada, Jovell Day-Hennessy, Parkland Safety Coordinator; Shannon Thomas, AMHSA, Park Medicine, Spruce Grove Safety Coordinator
- Congratulations to members and staff who graduated from the University of Alberta - Faculty of Extension this June! Congrats to A. Saunders on his HR Certificate and to Melissa James (Leduc County), Shirley Huffman (Lac La Poudre County), and Shannon Thomas (AMHSA) for completing the OH&S Certificate.

**AMHSA NEWS**

- The 2013 AMHSA Membership survey is online. To complete the survey, simply go to [www.amhsa2013.com](http://www.amhsa2013.com). We strive to make the Association as helpful as possible and appreciate your feedback. Please note that compiled responses are not linked to names so your feedback will remain anonymous.
- Join the **Alberta Cities Safety Council (ACSC)**, **Southern Alberta Cities Safety Council (SASC)** and **Northern Alberta Safety Council (NASC)** LinkedIn group! These groups have been created for members to communicate with each other, network, share, and learn. Visit [www.linkedin.com](http://www.linkedin.com) or email Shannon [Shannon@amhsa.net](mailto:Shannon@amhsa.net) for group invitations.
- Minutes from the May 24, 2013 Board of Directors Teleconference and the May 9, 2013 Board of Directors Meeting are online. Please visit [www.amhsa.net/pages/BoardMinutes.aspx](http://www.amhsa.net/pages/BoardMinutes.aspx) to view.

**FALL TRAINING**

AMHSA has scheduled the following 2-day courses for this fall. To enroll, visit our website at [www.amhsa.net](http://www.amhsa.net) or call 1 (877) 537-9063.

**Sherwood Park**

- Leadership for Safety Excellence, Sept. 16-17
- Health and Safety Management Systems, Oct. 1-2
- Health and Safety Auditing, Oct. 3-4

**AMHSA Calgary Office**

- Leadership for Safety Excellence, Oct. 2-3
- Health and Safety Management Systems, Oct. 16-17
- Health and Safety Auditing, Oct. 21-22

**Southern Office:**

Local: (877) 862-2268  
Toll-free: 1 (877) 537-9063  
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Al Saunders (AMHSA Instructor), Shannon Thomas (AMHSA)





*NASC Meeting April 10, 2013*

## **7. MEMBER NETWORKING**

### **CORE/FUNDAMENTAL OBJECTIVES:**

- 7.1 Coordinate and participate in the Northern Alberta Safety Council, Southern Alberta Safety Council and the Alberta Cities Safety Council.**

**Progress:** The Northern Alberta Safety Council group met in Two Hills on April 10th (hosted by the County of Two Hills), the Southern Alberta Safety Council group met in Banff on March 12th, and the Alberta Cities Safety Council met on May 14th and December 3rd in Red Deer. The joint meeting of the Northern and Southern groups was also held in Red Deer in December. Over 100 people participated in AMHSA's groups in 2013.

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

**Progress:** The Association will likely be exploring the possibility of standardizing contractor safety management for cities through an initiative in 2014.

- 7.3 Develop network of volunteer safety advisory members.**

**Progress:** Volunteer inventories were distributed to select highly engaged member safety advisors. These were completed and returned if they were interested in acting as a municipal safety mentor. When questions were received that would be suitable for other municipalities to assist with, the person asking for assistance was given contact information for several suitable mentors. So far the response to the program has been very positive

- 7.4 Participate in conference planning committees for North American Occupational Safety and Health (NAOSH), the Rural Utilities Safety Association (RUSA) and the Health and Safety Conference Society of Alberta (HSCSA).**

**Progress:** AMHSA has been an active participant in planning committees for both the RUSA and HSCSA in 2013. AMHSA did participate in NAOSH but did not participate in the planning committee.

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

### **CORE/FUNDAMENTAL OBJECTIVES:**

- 8.1 Review and update the video lending library and videos used in training programs.**

**Progress:** The popular video lending library was reviewed in April 2013. Several new titles including those addressing workplace violence, equipment operation and emergency response were added.

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

**Progress:** The Association continued to participate in the AUMA, LGAA and AAMDC convention trade shows. The AUMA and AAMDC will be asked for letters of support for the 2014 Business Plan.

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

**Progress:** AMHSA staff have participated in several members' annual safety functions to date in 2013 including the Town of Stony Plain, Parkland County and the City of Leduc. When unable to attend, promotional items were provided to be used as draws or as part of the safety rewards program for the municipality.

**8.4 Participate in trade shows and conferences.**

**Progress:** In addition to the conferences noted in 8.2, AMHSA also participated in the trade shows at the October Health and Safety Conference in Calgary and the RUSA Conference in Red Deer in December.

## **9. IDENTIFY CHAMPIONS**

### **CORE/FUNDAMENTAL OBJECTIVES:**

**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:** At all safety council meetings, members presented updates and were encouraged to present details of any initiatives or innovations they have been involved in. This often leads to sharing of resources and information amongst members, where the leaders assist others whose programs are not as sophisticated. A formal recognition program is currently being developed.

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

**Progress:** At the end of the year, training records were reviewed and AMHSA's awards distributed and promoted. They will be based on training participation per capita in each industry code (city, county, municipal district, town, village) and for major training initiatives conducted.

## **GOAL 3: MONITOR AND DISSEMINATE GOVERNMENT OCCUPATIONAL HEALTH AND SAFETY LEGISLATION AND POLICIES.**

## **10. PARTNER LIAISON**

### **CORE/FUNDAMENTAL OBJECTIVES:**

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

**Progress:** AMHSA explored the possibility of collaborating with BC Municipal Safety Association in a joint conference. Although the original idea was never realized, the discussions eventually lead to the creation of a municipal safety subject stream at the National Canadian Safety Conference in Calgary Alberta in 2014. AMHSA also provided the ACSA with Hazard Identification Course material.

**10.2 Liaise with Alberta Human Services - Partnerships and integrate AMHSA's activities with their strategic objectives**

**Progress:** AMHSA invited representatives from Alberta Human Services – Partnerships to attend all board of directors and safety council meetings.



**10.3 Liaise with the Workers' Compensation Board – Alberta**

**Progress:** AMHSA invited representatives from the Workers' Compensation Board – Alberta to all board and member meetings in 2013. AMHSA attended the PIR luncheon and the WCB's Annual General Meeting in Calgary.

## 11. COMMUNICATION

### CORE/FUNDAMENTAL OBJECTIVES:

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

**Progress:** The following articles appeared between January and August 2013:

- WCB – Annual Report
- WCB – Policy Questionnaires
- Annual OHS Code Review
- New Safety Bulletins
- WCB Voluntary Pricing
- WCB Industry Custom Pricing
- WCB – What’s New in Policy
- AHS – Work Safe Alberta Awards
- Asbestos Project Notification Change
- WCB Premiums – Towns and Villages

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

**Progress:** These sections have been kept up-to-date consistently. 15 news items have appeared and 11 events have been highlighted.

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

**Progress:** As members have submitted resources to share, they have been added to the online library, this includes numerous safe work practices. Resources are searchable or can be found through topic-related drop-down menus.

We find the courses offered very useful. The move towards online courses (where suitable) is very promising.

-- 2013 Membership Survey

**GOAL 4: ACT AS CERTIFYING PARTNER FOR ALBERTA’S MUNICIPAL SECTOR IN THE PIR/PARTNERSHIPS IN INJURY REDUCTION PROGRAM IN COOPERATION WITH THE WORKER’S COMPENSATION BOARD – ALBERTA AND ALBERTA HUMAN SERVICES – PARTNERSHIPS.**

## 12. PARTNERSHIPS IN INJURY REDUCTION PROGRAM

### CORE/FUNDAMENTAL OBJECTIVES:

**12.1 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 120 new auditors were certified, including recertifications. External COR certification audits were arranged through the peer system and via consultant auditors. All audits completed were reviewed through the quality assurance process. Communication with Partnerships continued about the CORRS database, limited scope and regular audit process issues, and to request deadline extensions for members with special circumstances (e.g., Calgary-area flooding).

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

**Progress:** The QA Team conducted an audit of AMHSA’s quality assurance reviews and processes in May and an action plan was developed. All items will be addressed in the fall.



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

**Progress:** AMHSA participated in the Certifying Partner committee, the PIR Standards sub-committee, and the newly-formed audit tool content sub-committee.

**12.4 Support members and associate members working towards attaining their COR.**

**Progress:** AMHSA has participated in the general CP meetings, as well as the Audit standard sub-committee.

**12.5 Support auditors and auditors-in-training.**

**Progress:** Staff continue to help guide new and returning COR-holders through the attainment process, which includes assisting with program building, making recommendations for training, and providing mentoring services.

**TARGETED/STRATEGIC OBJECTIVES:**

**12.6 Review Municipal Audit Tool and gather member feedback regarding their programs and needs.**

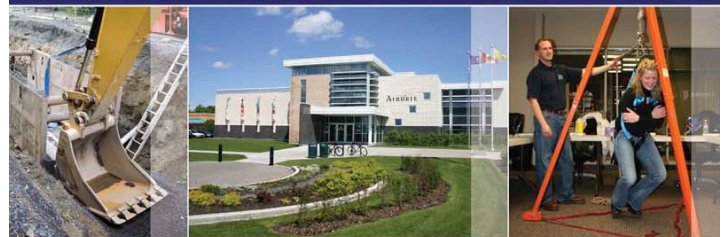
**Progress:** An Auditor Update was published and distributed to all active auditors, and posted on the website in March and September 2013. Inquiries and questions about auditing process and report writing were addressed. Auditing and refresher training was conducted in the northern and southern parts of the province.

“I also wanted to thank you for your support, patience and guidance during this whole audit process. It is very much appreciated!”

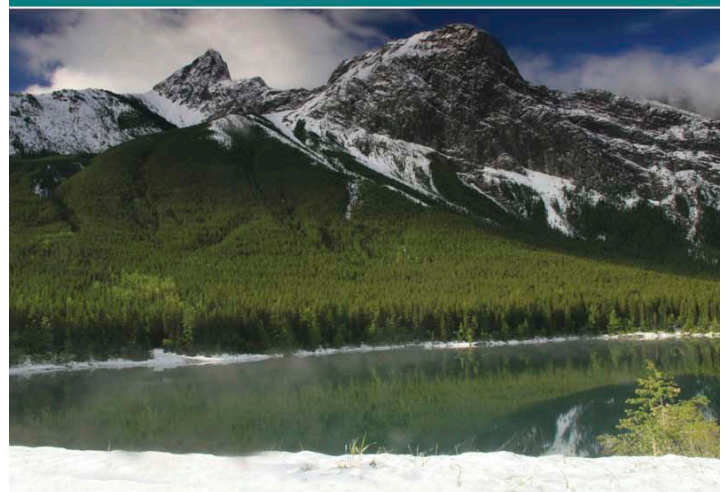
-- Member email



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



[WWW.AMHSA.NET](http://WWW.AMHSA.NET)



# MUNICIPAL SECTOR RESULTS

## 1. Workers' Compensation Board – Alberta Premiums History

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

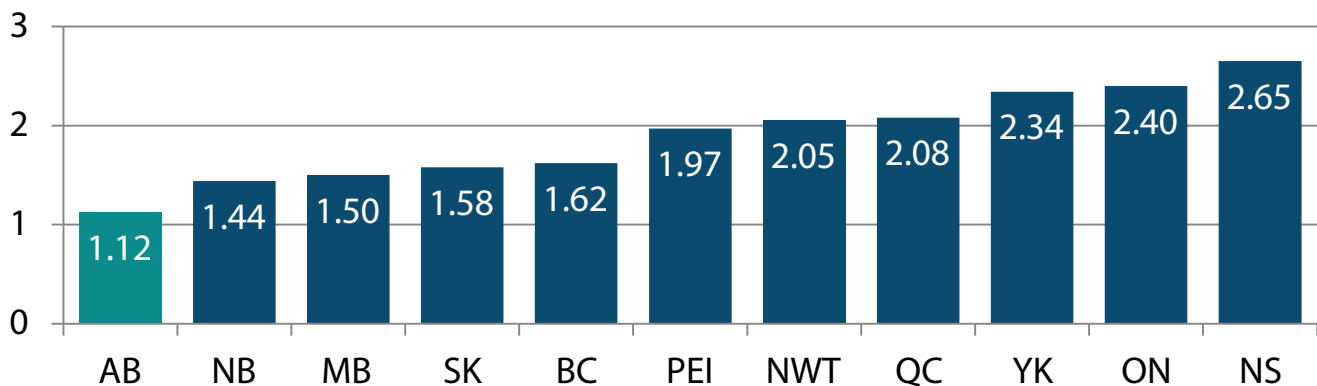
Industry Group	2009	2010	2011	2012	2013
Cities	\$25,581,543	\$29,390,816	\$30,176,583	\$33,041,254	\$34,751,964
Municipal Districts	\$3,767,058	\$3,606,761	\$3,940,441	\$4,427,521	\$4,751,789
Towns	\$2,7728,574	\$2,817,901	\$3,025,564	\$3,094,530	\$3,421,008
Villages	\$245,767	\$258,153	\$267,854	\$302,881	\$281,691
<b>TOTAL</b>	<b>\$32,322,942</b>	<b>\$36,073,631</b>	<b>\$37,410,442</b>	<b>\$40,866,186</b>	<b>\$43,206,452</b>

In 2013, the municipal sector had 379 employers with insurable earnings, a total of 56,504 workers, and total insurable earnings of \$3,711,746,097.

Alberta continues to have the lowest average insurance rate in the country:

### WCB – AVERAGE PROVINCIAL RATES 2013

RELEASED SEPT. 6, 2013



## 2. Total Claims Costs

Municipal sector WCB claims costs (approximate) for the period 2009 – 2013 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	2009	2010	2011	2012	2013
<b>Cities</b>	\$9,058,014	\$8,156,024	\$8,156,024	\$9,549,566	\$9,912,177
<b>Municipal Districts</b>	\$801,769	\$881,457	\$889,216	\$1,289,809	\$1,130,509
<b>Towns</b>	\$719,840	\$853,833	\$1,434,102	\$1,438,644	\$1,023,036
<b>Villages</b>	\$46,360	\$226,344	\$17,438	\$64,075	\$188,709
<b>TOTAL</b>	\$10,625,983	\$10,117,658	\$10,496,780	\$12,342,094	\$12,254,431

## 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	2009	2010	2011	2012	2013
<b>Cities</b>	1,283	1,190	1,227	1,154	1,115
<b>Municipal Districts</b>	119	124	116	129	123
<b>Towns</b>	133	127	136	138	131
<b>Villages</b>	14	24	7	10	13
<b>TOTAL</b>	1,549	1,465	1,486	1,206	1,382

## 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.

	2008	2009	2010	2011	2012
<b>Provincial</b>	21.73	23.38	23.45	23.00	21.7
<b>Municipal</b>	16.64	16.46	17.41	16.43	18.3

## 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.

	2008	2009	2010	2011	2012
<b>Provincial</b>	\$ 6,705	\$ 7,446	\$ 8,126	\$ 8,488	\$ 8,242
<b>Municipal</b>	\$ 5,118	\$ 6,025	\$ 5,843	\$ 6,300	\$ 7,463

## 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.

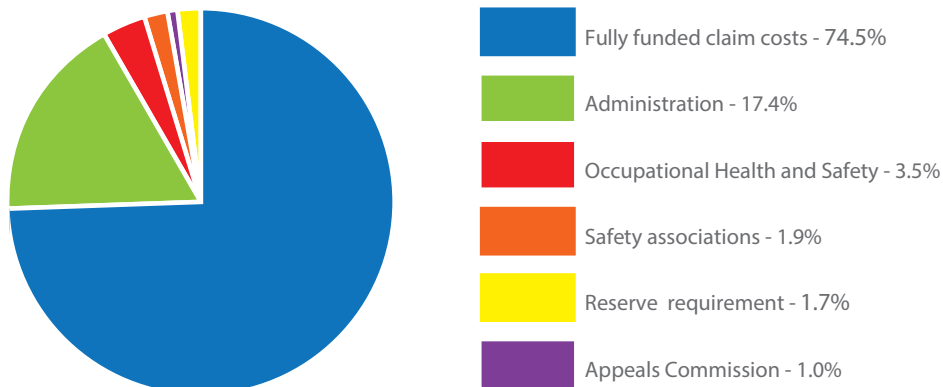
The average provincial premium rate for all industries dropped to \$1.12 in 2013. Premium rates for cities, towns, municipal districts, counties, and villages also decreased but remain slightly above the provincial average.

Industry Group	2009	2010	2011	2012	2013	Change Since 2013
Cities	\$1.26	\$1.31	\$1.26	\$1.33	\$1.20	-9.77%
Municipal Districts & Counties	\$1.42	\$1.25	\$1.27	\$1.37	\$1.21	-11.68%
Towns & Villages	\$1.27	\$1.32	\$1.27	\$1.34	\$1.20	-10.45%
PROVINCIAL	\$1.32	\$1.32	\$1.22	\$1.22	\$1.12	-9%

## 2013 RATE DRIVERS:

- Insurable Earnings: Insurable earnings increased by about 5.8% up to 95 Billion compared to 2012.
- Fully Funded Claim Costs: Fully funded claim costs increased 6% from 2012.
- Claimant Wage Factor: There was a 3.5% increase in 2013 in the claimant wage factor that is used in estimating insurable earnings and compensation rates.
- Claim Duration: Average Claim duration decreased from 35 days in 2012 to 34.5 days in 2013.
- Lost Time Claim Volume: The volume of LTC's increased from 28,400 to 28,700 2013.

## 2013 rate components



# APPENDIX 1: COURSE PARTICIPATION

Course	2009	2010	2011	2012	2013
Audit Refresher (formerly Auditor Update/Recertification)	23	53	86	49	52
Cargo Securement	---	---	---	13	16
Confined Space Entry	287	135	196	422	270
Defensive Driving	780	526	611	856	984
Fall Protection	---	29	75	78	21
Flag Person: General Training	---	---	---	22	56
Flag Person: Train-the-Trainer	32	34	99	68	53
Formal Workplace Inspections	374	572	325	343	398
Ground Disturbance, Trenching and Excavating Safely	147	288	285	246	320
Hazard Identification, Assessment & Control	432	570	519	673	561
Health & Safety Auditing	67	82	132	102	86
Health & Safety Excellence: A Brief Overview (Presentation)	---	---	---	---	47
Health & Safety Management Systems	63	126	118	173	121
Health & Safety Management Systems and Auditing - Small Employer	11	2	13	---	14
Incident Investigation	255	384	248	305	265
Joint Health & Safety Committees	184	355	329	284	273
Leadership for Safety Excellence	307	282	437	632	558
LSE – Customized (City of Edmonton)	43	79	113	94	153
LSE – Customized (City of Lethbridge)	---	23	55	46	66
LSE – Module 1 Customized (City of Edmonton)	----	---	35	1	70
LSE – Module 2 Customized (City of Edmonton)	----	---	36	4	70
LSE – Module 3 Customized (City of Edmonton)	----	---	16	---	70
LSE – Module 4 Customized (City of Edmonton)	----	---	19	---	57
LSE – Modules 1 & 2 Customized (City of Edmonton)	188	109	157	107	148
LSE – Modules 3 & 4 Customized (City of Edmonton)	172	71	125	96	138
MSI Prevention (Office Environment)	104	100	120	79	106
MSI Prevention (Physically Demanding)	111	74	105	161	50
Operator Safety - ATV Safety	4	---	---	12	33
Operator Safety - Chainsaw Safety Awareness	---	26	---	---	---
Operator Safety - Backhoe/Loader	52	11	18	68	27
Operator Safety - Front End Loader	81	34	29	115	36
Operator Safety - Plow Truck Sander	82	152	23	29	33
Operator Safety - Road Grader	68	73	44	58	32
Operator Safety - Skid Steer Loader	138	167	91	98	98
Orientation: Train-the-Trainer	47	172	90	47	46
Overview of OHS Act, Code & Regulation	144	8	184	133	30
Prime Contractor	199	20	183	179	278
Supervisor's Role	259	167	227	180	236
Understanding Health & Safety Management Systems (Presentation)	---	---	---	---	5
WHMIS: General	---	---	31	58	58
WHMIS: Train-the-Trainer	45	70	86	53	64
WHMIS Overview	28	52	12	---	---
Working Alone	95	---	39	65	247
Workplace Violence Prevention (Edmonton Workshop)	186	228	133	192	111
Workplace Violence Prevention	270	253	309	463	339
<b>SUB-TOTAL 1</b>	<b>5,235</b>	<b>5,387</b>	<b>5,778</b>	<b>6,608</b>	<b>6,696</b>

<b>Flag Person: In-House Training</b>	455	407	369	907	379
<b>WHMIS: In-House Training</b>	2,150	2,211	2,419	3,983	1,596
<b>SUB-TOTAL 2</b>	<b>2,647</b>	<b>2,618</b>	<b>2,788</b>	<b>4,890</b>	<b>1,975</b>
<b>TOTAL*</b>	<b>7,957</b>	<b>7,836</b>	<b>8,566</b>	<b>11,498</b>	<b>8,671</b>

--- Not offered

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

## TOP 2013 COURSES:

Course	Number of Participants
<b>Defensive Driving</b>	984
<b>Hazard Identification, Assessment &amp; Control</b>	561
<b>Leadership for Safety Excellence</b>	558
<b>Formal Workplace Inspections</b>	398
<b>Workplace Violence Prevention</b>	339

## APPENDIX 2: ASSOCIATE MEMBERS

- Pure Elements Environmental Solutions
- Federation of Alberta Gas Co-ops Ltd. and Members
- Robin Hood Association
- Calgary Public Library
- Aquatera Utilities, Grande Prairie
- Calgary Zoological Society
- Grande Prairie Public School District
- MacDonald Island Park Corp.
- Pembina Hills Regional School Division
- Wolf Creek Public Schools
- Buffalo Lake Metis Settlement
- Foothills Salvage and Recycling Program
- Waskasoo Environmental Education Society

# **APPENDIX 3: AUDITED FINANCIAL STATEMENTS**



**Alberta Municipal Health  
& Safety Association**  
**Financial Statements**  
*December 31, 2013*

## Management's Responsibility

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To the Members of the Alberta Municipal Health & Safety Association:

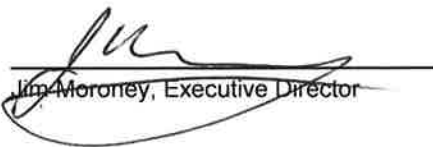
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

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

May 8, 2014



Jim Moroney, Executive Director

## Independent Auditors' Report

To the Members of the Alberta Municipal Health & Safety Association:

We have audited the accompanying financial statements of the Alberta Municipal Health & Safety Association, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, changes in net assets and cash flows 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 accounting standards 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.

### *Auditors' 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 auditors' 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta Municipal Health & Safety Association as at December 31, 2013 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Other Matter*

The financial statements as at and for the year ended December 31, 2012 were audited by other auditors, who expressed an unqualified opinion on these statements in their report dated April 9, 2013.

Leduc, Alberta

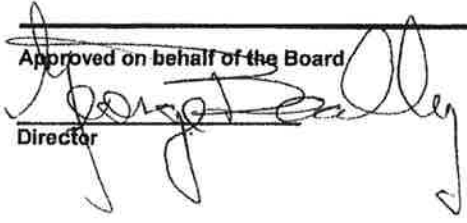
May 8, 2014

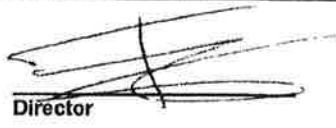
  
Chartered Accountants

**Alberta Municipal Health & Safety Association**  
**Statement of Financial Position**

*As at December 31, 2013*

	2013	2012
<b>Assets</b>		
<b>Current</b>		
Cash (Note 3)	708,606	604,981
Short-term investments	500,000	-
Accounts receivable	48,161	89,708
Goods and Services Tax receivable	36,320	21,628
Prepaid expenses and deposits	17,291	4,329
Inventory (Note 4)	59,864	69,860
	1,371,242	790,506
<b>Capital assets (Note 5)</b>	254,913	55,867
	1,626,155	846,373
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	111,393	138,849
<b>Deferred contributions (Note 6)</b>	837,999	305,992
	949,392	442,841
<b>Net Assets</b>		
Unrestricted	421,850	347,666
Invested in capital assets	254,913	55,867
	676,763	403,532
	1,626,155	846,373

Approved on behalf of the Board  
  
 Director

  
 Director

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

# Alberta Municipal Health & Safety Association

## Statement of Operations

*For the year ended December 31, 2013*

	<b>2013 Budget</b>	<b>2013</b>	<b>2012</b>
<b>Revenue</b>			
WCB grant	1,400,000	1,400,000	1,061,000
Program registrations	406,500	399,929	430,929
WCB dividend grant	-	231,978	81,772
Sale of materials	48,000	47,739	52,475
Special project grant	-	27,514	-
Other	5,000	6,082	11,220
Interest	3,000	2,262	2,658
	<b>1,862,500</b>	<b>2,115,504</b>	<b>1,640,054</b>
<b>Expenses</b>			
Salaries and benefits	911,724	773,735	758,828
Contract services	98,240	92,718	1,063
Rent	121,000	87,828	84,522
Office expenses	43,000	53,030	47,428
Travel and subsistence	44,000	44,234	49,850
Professional fees	-	26,271	42,474
Advertising	25,600	16,979	22,900
Computer	28,136	16,915	15,613
Telephone	16,000	14,599	14,502
Professional development	10,000	11,793	2,570
Repairs and maintenance	12,000	9,883	9,384
Office equipment lease	10,000	6,987	6,446
Bank charges and interest	6,000	6,475	8,514
Automotive	4,000	5,727	-
Bad debts	1,800	2,636	-
Membership fees	-	2,601	3,004
Insurance	5,000	1,913	3,634
	<b>1,336,500</b>	<b>1,174,324</b>	<b>1,070,732</b>
<b>Program development and training</b>			
Instructors and resource people	231,000	232,859	251,043
Travel and facility rental	166,000	172,065	179,254
Preparation and materials	103,000	98,617	72,311
	<b>500,000</b>	<b>503,541</b>	<b>502,608</b>
<b>WCB dividend expenses</b>			
COR audit tool	-	50,000	-
SECOR online development	-	14,000	-
Website	-	5,714	-
Video production	-	-	66,302
Promotions	-	-	3,570
Geographical contacts	-	-	1,982
Online enhancement project	-	-	1,898
Association vehicle	-	-	1,218
	<b>-</b>	<b>69,714</b>	<b>74,970</b>

*Continued on next page*

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

# Alberta Municipal Health & Safety Association Statement of Operations

For the year ended December 31, 2013

	<b>2013 Budget</b>	<b>2013</b>	<b>2012</b>
<b>Special project grant expenses</b>			
Online learning project	-	26,657	-
<b>Board expenses</b>	15,000	11,563	15,855
<b>Total expenses</b>	1,851,500	1,785,799	1,664,165
<b>Excess (deficiency) of revenue over expenses from operations</b>	11,000	329,705	(24,111)
<b>Other items</b>			
Amortization	-	(56,474)	(38,914)
<b>Excess (deficiency) of revenue over expenses</b>	11,000	273,231	(63,025)

The accompanying notes are an integral part of these financial statements

## Alberta Municipal Health & Safety Association Statement of Changes in Net Assets

*For the year ended December 31, 2013*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<b>2013</b>	<i>2012</i>
<b>Net assets, beginning of year</b>	<b>347,665</b>	<b>55,867</b>	<b>403,532</b>	466,557
<b>Excess (deficiency) of revenue over expenses</b>	<b>273,231</b>	-	<b>273,231</b>	(63,025)
<b>Purchase of capital assets</b>	<b>(255,520)</b>	<b>255,520</b>	-	-
<b>Amortization expense</b>	<b>56,474</b>	<b>(56,474)</b>	-	-
<b>Net assets, end of year</b>	<b>421,850</b>	<b>254,913</b>	<b>676,763</b>	403,532

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



# Alberta Municipal Health & Safety Association

## Statement of Cash Flows

For the year ended December 31, 2013

	2013	2012
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash receipts from operating grants	1,400,000	1,061,000
Cash received from program activities	1,283,160	469,615
Cash paid for program service expenses	(1,025,593)	(871,299)
Cash paid for salaries and benefits	(794,209)	(744,193)
Cash paid for interest	(6,475)	(8,514)
Cash receipts from interest	2,262	2,658
	<b>859,145</b>	<b>(90,733)</b>
<b>Investing</b>		
Purchase of short-term investments	(500,000)	-
Proceeds on disposal of short-term investments	-	283,807
Purchase of capital assets	(255,520)	(9,159)
	<b>(755,520)</b>	<b>274,648</b>
<b>Increase (decrease) in cash resources</b>	<b>103,625</b>	<b>183,915</b>
<b>Cash resources, beginning of year</b>	<b>604,981</b>	<b>421,066</b>
<b>Cash resources, end of year (Note 3)</b>	<b>708,606</b>	<b>604,981</b>

The accompanying notes are an integral part of these financial statements

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2013

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### 1. Incorporation and nature of the organization

The Alberta Municipal Health & Safety Association (the "Association") was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta and is registered as a Society and thus is exempt from income taxes under the Income Tax Act (the "Act"). In order to maintain its status as a registered Society under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Association operates in the municipal sector and provides safety training and training materials to all municipalities in Alberta.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

#### **Short-term investments**

Short-term investments consist of guaranteed investment certificates. These are recorded at amortized cost.

#### **Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business.

#### **Capital assets**

Purchased capital assets are recorded at cost. Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Automotive	5 years
Computer equipment	3 years
Computer software	3 years
Furniture and fixtures	5 years
Leasehold improvements	5 to 10 years
Library	5 years
Database and web based tools	4 years

#### **Revenue recognition**

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

WCB grant revenue is recognized when received. Program materials revenue is recognized when it 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**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2013*

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**2. Significant accounting policies** *(Continued from previous page)*

**Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. 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 revenue over expenses in the periods in which they become known.

**Financial instruments**

The Association recognizes its financial instruments when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA 3840 Related Party Transactions.

At initial recognition, the Association may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the year.

All of the Association's financial assets and liabilities are recorded at amortized cost.

**Financial asset impairment:**

The Association assesses impairment of all of its financial assets measured at amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. Management considers whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

**3. Cash**

	<b>2013</b>	<b>2012</b>
Petty cash	-	274
General bank account	<b>362,521</b>	450,061
Special projects account	<b>346,085</b>	154,646
	<b>708,606</b>	604,981

The special projects account consists of funds restricted for use in special projects approved by the Board of Directors.

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2013*

**4. Inventory**

The cost of inventories recognized as an expense is \$106,049 (2012 – \$31,291).

**5. Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2013 Net book value</i>	<i>2012 Net book value</i>
Automotive	37,901	22,740	15,161	22,741
Computer equipment	46,358	35,018	11,340	4,617
Computer software	14,074	14,074	-	-
Furniture and fixtures	152,122	129,393	22,729	9,869
Leasehold improvements	333,249	127,566	205,683	16,226
Library	106,306	106,306	-	-
Database and web based tools	133,765	133,765	-	2,414
	<b>823,775</b>	<b>568,862</b>	<b>254,913</b>	<b>55,867</b>

**6. Deferred contributions**

Deferred revenue consist of unspent revenue externally restricted for use in completing special projects approved by grantors. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution balance are as follows:

	<i>2013</i>	<i>2012</i>
<b>WCB special dividend grant funding</b>		
Opening	305,992	387,764
Received during the year	698,999	-
Recognized as revenue during the year	(231,978)	(81,772)
Closing balance	773,013	305,992
<b>Alberta Justice funding</b>		
Received during the year	92,500	-
Recognized as revenue during the year	(27,514)	-
Closing balance	64,986	-
	<b>837,999</b>	<b>305,992</b>

The revenue recognized related to the WCB dividend grant consists of expenses in the amount of \$69,714 (2012 - \$74,970) and capital asset additions of \$200,000 (2012 - \$6,802), less an adjustment for opening negative deferred revenue in the amount of \$37,734 (2012 - nil).

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2013*

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**7. Commitments**

The Association has entered into various lease agreements with estimated minimum annual payments as follows:

2014	125,300
2015	125,300
2016	125,300
2017	125,300
2018	126,245
	<hr/>
	627,445

**8. Financial instruments**

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

**9. Economic dependence**

The Association's primary source of revenue is an operating grant from the Workers' Compensation Board of Alberta ("WCB"). The grant funding is dependent upon WCB approval of the Association's annual business plans. As at the date of these financial statements the Association has obtained approval of the 2014 annual business plan.

**10. Comparative figures**

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

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