

AMHSA

Alberta Municipal Health and Safety Association



Annual Report 2014

Preventing workplace injury & illness since 1990

TABLE OF CONTENTS

About the Alberta Municipal Health and Safety Association	2
<i>AMHSA Board of Directors and Executive</i>	3
<i>AMHSA Staff</i>	3
Message from the Chair	4
2014 Highlights	5
Executive Director's Report	6
Report on 2014 Goals	7
Looking to 2015	10
Appendices	
<i>Appendix 1: Course Participation</i>	11
<i>Appendix 2: Associate Members</i>	13
<i>Appendix 3: Audited Financial Statements</i>	13



Board of Directors, Executive Director Jim Moroney, Team Leader Shannon Thomas, and representatives from WCB - Alberta and Partnerships in Injury Reduction, December 2014

ABOUT THE ALBERTA MUNICIPAL HEALTH AND SAFETY ASSOCIATION

VISION

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



MISSION

To promote quality health and safety management systems by delivering excellent customer-focused safety education and consultation services.



MANDATE

To provide meaningful safety training and education programs to our members in a cost-effective manner.



AMHSA BOARD OF DIRECTORS AND EXECUTIVE

Executive

Dr. Mircea Fagarasanu	City of Edmonton	Chair
Sharon Young	City of Calgary	Vice-Chair
George Beally	CUPE Local 38 (City of Calgary)	Secretary/Treasurer

Directors

George Wybenga	AWWOA
Jeremy Wickson	AMSA (M.D. of Taber)
Christine Beveridge	LGAA (City of Fort Saskatchewan)
Carolyn Kolebaba	AAMD&C
Mark Langlois	CUPE Local 37 (City of Calgary)
Rhonda deVos	Other City – Employer (City of Leduc)
Denise Isbister	Other City – Worker (City of St. Albert)
Charlie Cutforth	ARMAA (County of Ponoka)
Kim Woolgar	CSU 52 (Edmonton Police Service)
Lorne Jacobsen	CUPE Local 30 (City of Edmonton)
Maryann Chichak	AUMA (Town of Whitecourt)

AMHSA STAFF

Jim Moroney	Executive Director
Shannon Thomas	Team Leader
Arnold Villanueva	Corporate Office Manager (since October)
Susanne L'Heureux	Training Coordinator (until September)
Tina Moroney	Safety Trainer & Claims Management Specialist
Krystal McDowell	Communications/Technical Coordinator
Jennyfer Harms	COR & Special Projects Assistant
Lisa Russell	Southern Office Administrator (until December)
Carla Smith	Northern Office Administrator

Plus Contract Bookkeeper, Operations/Special Projects Manager, and Instructors.



*“AMHSA staff are very personable and friendly!”
-- AMHSA 2014
Membership Survey*

MESSAGE FROM THE CHAIR

In the ever-changing occupational health and safety (OHS) municipal sector, AMHSA staff and the Board of Directors are the driver that ensures flexibility while promoting high quality services to our members.

EXCITING TIMES

If one term could be used to describe 2014 for AMHSA, it would be modernization. Significant progress was made in both converting existing in-class courses to online formats, and in adding completely new online courses and modules. This adaptability showcases AMHSA's flexibility and openness to our members' needs, as well as our desire to continue to be leaders in OHS training. At the beginning of 2014, AMHSA had no online courses; however, by the end of the year there were more than 20 online courses offered, with more being added on a monthly basis. This approach perfectly complements the in-class course offerings and ensures that municipalities are only a few clicks away from high-quality, affordable training materials and resources.

Other initiatives, such as new website development, new database creation, and the implementation of the eCompliance Audit Tool, emphasize even more the importance AMHSA puts on increasing efficiency, streamlining our processes, and modernizing our service delivery model.

FUNDAMENTALS

All of the above accomplishments occurred while having an incredibly busy training agenda. In 2014 AMHSA managed to offer more courses to more people than the previous year.

There were 6,735 attendees for on-site training, 2,335 attendees for in-house training and another 599 participants in online training. The most popular courses included:

- Defensive Driving (695 participants)
- Workplace Violence Prevention (564 participants)
- Occupational Health and Safety Act Regulation and Code Overview (541 participants)
- Hazard Identification, Assessment and Control (455 participants)
- Ground Disturbance, Trenching and Excavation (408 participants)

In addition to developing and maintaining training, time was well spent strategizing for the future, with plans to establish concrete performance measures and raise AMHSA's profile. AMHSA also remains committed to partnership development and forecasting members' needs.

LOOKING AHEAD

AMHSA's internal resources, the diverse skills and knowledge brought by the members of the Board of Directors, as well as AMHSA's well-established reputation position us very well looking ahead at 2015.

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

Thank you,

Dr. Mircea Fagarasanu, M.D., Ph.D., CRSP

2014 HIGHLIGHTS

- Three certification programs were offered (Municipal Supervisor in Health and Safety, Municipal Joint Health and Safety Committee Representative, and Recognized Municipal Health and Safety Advisor)
- Over 30 different classroom courses offered
- 6,735 members, non-members, and associate members took classroom courses
- Over 20 different online courses offered
- 599 members, non-members, and associate members purchased online courses
- Member meetings held in Canmore, Slave Lake, and Red Deer
- Board meetings held in Leduc, Calgary, and Grande Prairie
- 113 CORs processed and 137 auditors certified



Executive Director Jim Moroney with Deputy Minister Lana Lougheed and WCB President and CEO Guy Kerr, PIR Luncheon, May 2014

EXECUTIVE DIRECTOR'S REPORT



Executive Director, Jim Moroney

Throughout a year of turbulent changes, it has continued to be a privilege to work in service with the municipal industry. I would like to thank the Alberta Municipal Health and Safety Association (AMHSA) and Board for their commitment to achieving our 2014 goals and objectives, and would like to extend a special thank you to the AMHSA executive for their continued guidance and support. The fields of education and health and safety have experienced enormous changes in recent years. These changes have required AMHSA to evolve into a more flexible and dynamic organization capable of reacting to these changes and capable of taking advantage of new, forward-looking opportunities.

The Strategic Plan continues to provide guidance, enabling AMHSA to underpin a strong framework for ongoing technical advancement and forward-thinking. This modernization has enabled AMHSA to complete over 50 strategic objectives. With a selection of new course delivery systems implemented and in place, a variety of new courses were introduced, and over 9,000 course registrations were fulfilled. A focus on continuous improvement and high quality educational programming for the prevention of injuries certainly has had some impact on the reduction of worker compensation rates.

Throughout a year of turbulent changes, it has continued to be a privilege to work in service with the municipal industry. I would like to thank the Alberta Municipal Health and Safety Association (AMHSA) and

In 2014 municipalities were awarded over \$3.1 million as a direct result of their participation in the Partners in Injury Reduction (PIR) program. In 2015, a number of municipalities are expected to be awarded an additional \$3 million for their efforts. Nearly 40% of those participating have received the maximum 20% rebate percentage of their previous years Workers' Compensation Board (WCB) premium costs.

Throughout the year the good news continued with all municipal industry groups experiencing a decrease in their WCB premiums in 2014. The largest decrease was seen with municipal districts, which were able to reduce industry rates by more than 11.5%.

AMHSA continues to evolve into a highly proficient and professional organization. Our success is entirely dependent on the vision and commitment of people like yourself, in making our workplaces safer.

Thank you,

A handwritten signature in blue ink, which appears to read "J. Moroney". The signature is fluid and cursive, with a long horizontal line extending to the right.

Jim Moroney IHT, BSC, CRSP, CSP

REPORT ON 2014 GOALS

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

Classroom Courses

AMHSA offered classroom-based training programs on-site and on demand, and scheduled core courses in several locations throughout the year. Training was available to members and non-members, and a new pricing structure was introduced in 2014. Courses were promoted online, in regular communications, and at member functions in an effort to keep the cancellation rate low. Materials were kept up-to-date, and the quality was maintained by using professional printing services. Qualified trainers were contracted, and their contracts were updated in consultation with the Association's lawyers. In addition to the core courses, several large municipalities had access to customized training.

Online

Providing online training was a major focus of efforts in 2014. Two of AMHSA's Leadership for Safety Excellence modules were developed and launched for online delivery, while over 20 online courses developed by other organizations were also made available through our online learning portal. The most popular online course in 2014 was Hazard Identification, Assessment and Control with 163 participants.

Projects

The Health and Safety Management Systems – Small Employer (SECOR) course materials were re-written and additional resources were developed. A new Cargo Securement course was also developed and delivered. Musculoskeletal Disorder courses for both inside and outside workers were also developed and made available to members. In addition, our database and website were re-designed to provide better access to information as well as providing a more use-friendly presentation of course and schedule information for users.

"We find the courses offered very useful. The move towards online courses (where suitable) is very promising."
-- AMHSA 2014 Membership Survey

"The instructors I've had in all of the courses I've attended have been exceptional! Very engaging and knowledgeable."
-- AMHSA 2014 Membership Survey



2. Promote effective health and safety management by Alberta municipalities, associate members and others.

Communication

AMHSA promoted its services for members, non-members, and associate members through its website, newsletters, trade shows, member meetings, and social media (LinkedIn and Facebook). Monthly newsletters and bi-weekly training updates were sent to email subscribers and promotional pieces such as the Annual Report and Business Plan were made available on the website. Events, courses, and resources were highlighted using the homepage's banner area.

Small Employers

Support was provided to small municipalities and to associate members developing their health and safety management systems. A new Small Employer COR audit was adopted and participants mentored in using the new tool. We maintained our SECOR through the Alberta Safety Council with a successful audit.

Member Networking

2014 was a rewarding year, with meetings of the Alberta Cities, Northern Alberta and Southern Alberta Safety Councils. Meetings included roundtable discussions, updates, and education sessions. The Safety Advisor Mentor Network referred members with questions to helpful volunteer mentors on many topics – the most requested items were hazard identification and manual reviews. LinkedIn discussion groups were moderated for the province and Facebook was used to share activities, events, news, and member accomplishments. AMHSA also participated in two conference planning committees – the Rural Utilities Safety Association (RUSA) and the Health and Safety Conference Society of Alberta.

Increasing OHS Awareness

AMHSA participated in over 10 conference trade shows, staff attended members' safety-related events, and AMHSA also provided information to elected officials, administrators, public works supervisors and municipal workers. In addition, the video lending library of almost 100 titles was reviewed, updated, maintained, and made available to members free of charge. The SafetyNet online library of occupational health and safety-related documents and links was made available through the website. The News and Events sections of the website, LinkedIn groups, and Facebook were used to communicate items of interest to members.

Identifying Champions

AMHSA's annual training awards were administered and the results were published in the monthly newsletter and online. AMHSA also promoted the Alberta Work Safe awards and Canada's Safest Employer Awards. Articles about member initiatives and awards were included in the newsletter and members' innovations were also shared at safety council meetings.

Compliance Audit Tool

In consultation with members, AMHSA created a compliance assessment tool which was available in draft form for user testing in the fall. It was rolled out in three platforms, a paper copy, an online checklist system, and was also integrated into a software system.

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

Partner Liason

This past year, AMHSA explored opportunities to partner with the British Columbia Municipal Safety Association to create a PoolSafe program. We also had a municipal stream included in the offerings at the Fall 2014 Canadian Society of Safety Engineering (CSSE) conference in Calgary. Staff participated in committees with other Certifying Partners in the PIR program. Partnerships consultants and the Workers' Compensation Board are invited to all board meetings, the AGM, and all safety council meetings.

Communications

AMHSA's monthly Municipal Safety News was used to inform subscribers about new or revised legislation, events, government policies, and WCB policies. This included articles about videos, bulletins, the Day of Mourning, anti-spam legislation, the Work Right campaign, and more. News, events, professional development, job opportunities, upcoming courses, and legislation changes were also communicated via the website and social media. Bi-weekly training updates were also sent to subscribers by email.

4. Act as Certifying Partner in the PIR/Partnerships in Injury Reduction program in cooperation with Workers' Compensation Board – Alberta and Alberta Human Services – Partnerships.

Partnerships in Injury Reduction

AMHSA promoted the program to existing and potential participants, both in the municipal sector and to interested Associate Members. Auditor training was updated and a new Small Employer auditing course was created after adopting the Partnerships SECOR Audit Tool. Over 135 auditors were certified or recertified in 2014 and 113 Certificate of Recognition audits processed towards COR certification or maintenance. We acted as liaison with the provincial government regarding COR and contributed to new PIR standards and the Certifying Partner sub-committee. AMHSA also acted as liaison with the Workers' Compensation Board (WCB) regarding PIR refunds and statistics. Mentoring was also provided to auditors across the province.

Projects

A new online audit tool was created in cooperation with eCompliance for both the large and small employer COR programs.



"During audit crunch times getting assistance to audit related questions on very short notice is awesome."

-- AMHSA 2014
Membership Survey

LOOKING TO 2015

COURSE DEVELOPMENT

Online Offerings:

- Formal Workplace Inspections
- Incident Investigation
- Joint Health and Safety Committees
- Orientation: Train-the-Trainer
- Dog Bite Prevention
- Behaviour-Based Safety
- PoolSafe

Seminars:

- Critical Incident Stress
- Fatigue Management
- Incident Command System
- Advanced Incident Investigation
- Occupational Disease
- Workplace Violence Prevention

LEGISLATION CHANGES:

- The OHS Act, Regulation, and Code overview course will be updated, along with references to the Code in other courses
- The Compliance Assessment Tool will be updated to reflect Code changes
- WHMIS-related training will be updated with regards to GHS implementation

PARTNERS IN INJURY REDUCTION (PIR)/ CERTIFICATE OF RECOGNITION (COR):

- There will be a soft launch of new large employer online Audit Tool, which will be available for voluntary use in 2015 for testing and training
- The compliance assessment tool will be available for members
- The SECOR audit tool will be available online
- SECOR will be expanded
- There will be the formation of external peer audit process committee



Alberta Cities Safety Council (ACSC), Red Deer, December 2014



Northern Alberta Safety Council (NASC), Slave Lake, June 2014

APPENDIX 1: COURSE PARTICIPATION

2014 On-Site Training:

Course	2010	2011	2012	2013	2014
Audit Refresher (formerly Auditor Update/Recertification)	53	86	49	52	91
Cargo Securement	---	---	13	16	96
Confined Space Entry	135	196	422	270	223
Defensive Driving	526	611	856	984	695
Fall Protection	29	75	78	21	81
Flag Person: General Training	---	---	22	56	35
Flag Person: Train-the-Trainer	34	99	68	53	31
Formal Workplace Inspections	572	325	343	398	323
Ground Disturbance, Trenching and Excavating Safely	288	285	246	320	408
Hazard Identification, Assessment & Control	570	519	673	561	455
Health & Safety Auditing	82	132	102	86	86
Health & Safety Management Systems	126	118	173	121	128
Health & Safety Management Systems and Auditing - Small Employer	2	13	---	14	14
Incident Investigation	384	248	305	265	235
Joint Health & Safety Committees	355	329	284	273	265
Leadership for Safety Excellence	282	437	632	558	359
LSE – Customized (City of Edmonton)	79	113	94	153	100
LSE – Customized (City of Lethbridge)	23	55	46	66	49
LSE – Module 1 Customized (City of Edmonton)	---	35	1	70	2
LSE – Module 2 Customized (City of Edmonton)	---	36	4	70	2
LSE – Module 3 Customized (City of Edmonton)	---	16	---	70	6
LSE – Module 4 Customized (City of Edmonton)	---	19	---	57	4
LSE – Modules 1 & 2 Customized (City of Edmonton)	109	157	107	148	211
LSE – Modules 3 & 4 Customized (City of Edmonton)	71	125	96	138	246
MSI Prevention (Office Environment)	100	120	79	106	41
MSI Prevention (Physically Demanding)	74	105	161	50	81
Operator Safety – ATV Safety	---	---	12	33	15
Operator Safety – Chainsaw Safety Awareness	26	---	---	---	---
Operator Safety – Backhoe/Loader	11	18	68	27	42
Operator Safety – Front End Loader	34	29	115	36	73
Operator Safety – Plow Truck Sander	152	23	29	33	11
Operator Safety – Road Grader	73	44	58	32	36
Operator Safety – Skid Steer Loader	167	91	98	98	132
Orientation: Train-the-Trainer	172	90	47	46	57
Overview of OHS Act, Code & Regulation	8	184	133	30	541
Prime Contractor	20	183	179	278	336
Professional Driver Improvement	---	---	---	---	71
Supervisor's Role	167	227	180	236	145
WHMIS: General	---	31	58	58	58
WHMIS: Train-the-Trainer	70	86	53	64	42
WHMIS Overview	52	12	---	---	---
Working Alone	---	39	65	247	196

Workplace Violence Prevention (Edmonton Workshop)	228	133	192	111	149
Workplace Violence Prevention	253	309	463	509	564
SUB-TOTAL 1	5,387	5,778	6,608	6,814	6,735
Cargo Securement: In-House Training	---	---	---	---	67
Flag Person: In-House Training	407	369	907	379	296
WHMIS: In-House Training	2,211	2,419	3,983	1,596	1,969
SUB-TOTAL 2	2,618	2,788	4,890	1,975	2,305
TOTAL	7,836	8,566	11,498	8,789	9,040

--- Not offered

Top 2014 Courses:

Course	Participants
Defensive Driving	695
Workplace Violence Prevention	564
Overview of OH&S Act, Regulation and Code	541
Hazard Identification, Assessment and Control	455
Ground Disturbance, Trenching and Excavation	408

2014 Online Training:

Course	Purchased
Aerial Lifts	5
Backing Safety	30
Bear Awareness	54
Chainsaw Safety	13
Confined Space Entry	7
Confined Space Entry and Monitoring	4
Defensive Driving - 3 Demerit Reduction	7
Defensive Driving Fundamentals	87
Emergency Procedures	6
Fall Protection	10
Fall Protection Awareness	4
Fire Fighter & Extinguisher Safety	1
Formal Workplace Inspections	19
Ground Disturbance for Supervisors	2
Hazard Identification, Assessment and Control	163
TDG	31
WHMIS	122
Winter Driving Fundamentals	33
TOTAL	599

APPENDIX 2: ASSOCIATE MEMBERS

- Accurate Assessment Group
- Aquaterra Utilities
- ATB Financial
- Calgary Parking Authority
- Calgary Zoological Society
- Federation of Alberta Gas Co-Ops Ltd.
- Industrial Machine Inc.
- Pure Elements Environmental Solutions
- Regional Recreation Corporation of Wood Buffalo
- Waskasoo Environmental Education Society

APPENDIX 3: AUDITED FINANCIAL STATEMENTS

Alberta Municipal Health & Safety Association Financial Statements

December 31, 2014

Management's Responsibility

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 ("the Board") 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.

April 24, 2015

"Original signed"

Jim Moroney, Executive Director

Independent Auditors' Report

To the Members of 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, 2014, 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 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, 2014 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.

Calgary, Alberta

April 24, 2015

MNP LLP
Chartered Accountants

Alberta Municipal Health & Safety Association
Statement of Financial Position

As at December 31, 2014

	2014	2013
Assets		
Current		
Cash (Note 3)	490,672	708,606
Short-term investments	500,000	500,000
Accounts receivable	73,279	49,161
Goods and Services Tax receivable	8,468	36,320
Prepaid expenses and deposits	15,942	17,291
Inventory (Note 4)	59,864	59,864
	1,148,225	1,371,242
Capital assets (Note 5)	488,720	254,913
	1,636,945	1,626,155
Liabilities		
Current		
Accounts payable and accruals	63,630	111,393
Deferred contributions (Note 6)	526,911	837,999
	590,541	949,392
Commitments (Note 7)		
Net Assets		
Unrestricted	557,684	421,850
Invested in capital assets	488,720	254,913
	1,046,404	676,763
	1,636,945	1,626,155

Approved on behalf of the Board

"Original signed"
 Mircea Fagarasanu, Director

"Original signed"
 Sharon Young, 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, 2014

	2014 <i>Budget</i>	2014 <i>Actual</i>	2013 <i>Actual</i>
Revenue			
WCB grant	1,400,000	1,400,000	1,400,000
Program registrations	466,500	515,169	399,929
WCB dividend grant <i>(Note 6)</i>	-	252,682	231,978
Special project grant <i>(Note 6)</i>	-	58,906	27,514
Sale of materials	48,000	42,751	47,739
Other	5,000	8,610	6,082
Interest	3,000	6,723	2,262
	1,922,500	2,284,841	2,115,504
Expenses			
Salaries and benefits	838,634	814,559	773,735
Rent	127,000	121,389	87,828
Contract services	112,000	91,926	92,718
Office expenses	48,466	73,783	53,030
Travel and subsistence	50,000	49,311	44,234
Professional fees	-	38,211	26,271
Telephone	17,000	20,114	14,599
Advertising	33,100	18,512	16,979
Computer	30,500	8,564	16,915
Professional development	15,000	8,496	11,793
Repairs and maintenance	12,500	7,508	9,883
Office equipment lease	10,000	6,497	6,987
Automotive	3,000	5,431	5,727
Bad debts	1,800	4,935	2,636
Bank charges and interest	6,000	4,322	6,475
Insurance	5,000	3,396	1,913
Membership fees	-	3,350	2,601
	1,310,000	1,280,304	1,174,324
Program development and training			
Instructors and resource people	322,000	280,983	232,859
Travel and facility rental	170,000	149,844	172,065
Preparation and materials	100,000	112,462	98,617
	592,000	543,289	503,541
WCB dividend expenses			
SECOR online development	-	-	14,000
Website	-	-	5,714
Online enhancement project	-	-	50,000
	-	-	69,714

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, 2014

	2014 Budget	2014 Actual	2013 Actual
Special project grant expenses			
Online learning project	-	-	26,657
Board expenses	15,000	8,656	11,563
Total expenses	1,917,000	1,832,249	1,785,799
Excess of revenue over expenses from operations	5,500	452,592	329,705
Other items			
Amortization	-	(82,951)	(56,474)
Excess of revenue over expenses	5,500	369,641	273,231

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, 2014

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<i>2014</i>	<i>2013</i>
Net assets, beginning of year	421,850	254,913	676,763	403,532
Excess of revenue over expenses	452,592	(82,951)	369,641	273,231
Purchase of capital assets	(316,758)	316,758	-	-
Net assets, end of year	557,684	488,720	1,046,404	676,763

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, 2014

	2014	2013
Cash provided by (used for) the following activities		
Operating		
Cash receipts from operating grants	1,400,000	1,400,000
Cash received from program activities	537,977	1,283,160
Cash paid for program service expenses	(1,026,995)	(1,025,593)
Cash paid for salaries and benefits	(814,559)	(794,209)
Cash paid for interest	(4,322)	(6,475)
Cash receipts from interest	6,723	2,262
	98,824	859,145
Investing		
Purchase of short-term investments	-	(500,000)
Purchase of capital assets	(316,758)	(255,520)
	(316,758)	(755,520)
(Decrease) increase in cash resources	(217,934)	103,625
Cash resources, beginning of year	708,606	604,981
Cash resources, end of year	490,672	708,606

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, 2014

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:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to external restrictions that prevent its use for current purposes is included in restricted cash.

Short-term investments

Short-term investments consist of guaranteed investment certificates ("GIC") recorded at amortized cost. The GIC's are 12 month renewable GIC's that generate interest at rates ranging from 0.8% to 1.75% per annum (2013 - 0.8% to 1.75%). The GIC's are renewed annually between September and December.

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
Database and web based tools	4 years
Furniture and fixtures	5 years
Leasehold improvements	5 to 10 years
Library	5 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 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, 2014

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

Employee future benefits

The Association's employee future benefit program consists of a defined contribution plan where the Association and employee each contribute a percentage of the employee's salary to the RRSP Contribution Plan ("the Pension Plan"). The contribution rates are equivalent to those established by the Alberta Local Authorities Pension Plan ("LAPP"). Employee participation is optional. Employee contributions are at a rate of 10.39% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 14.84% thereafter (2013 - 9.43% and 13.47% respectively). Contributions by the Association are at a rate of 11.39% up to the YMPE and 15.84% thereafter (2013 - 10.43% and 14.47% respectively). The YMPE for the year is \$52,500 (2013 - \$51,100). During the year, the Association contributed \$82,662 (2013 - \$71,431) to the Pension Plan.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian ASNPO 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 CPA 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.

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2014

3. Cash

	2014	2013
Petty cash	12	-
General bank account	286,293	362,521
Special projects account	98,225	346,085
Contingency account	106,142	-
	490,672	708,606

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

4. Inventory

The cost of inventories recognized as an expense is \$107,108 (2013 – \$96,052).

5. Capital assets

	Cost	Accumulated amortization	2014 Net book value	2013 Net book value
Automotive	37,901	30,320	7,581	15,161
Computer equipment	47,727	41,426	6,301	11,340
Computer software	14,074	14,074	-	-
Database and web based tools	445,353	164,924	280,429	-
Furniture and fixtures	155,923	138,787	17,136	22,729
Leasehold improvements	333,249	155,976	177,273	205,683
Library	106,306	106,306	-	-
	1,140,533	651,813	488,720	254,913

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2014

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:

	2014	2013
WCB special dividend grant funding		
Balance, beginning of year	773,013	305,992
Received during the year	-	698,999
Recognized as revenue during the year	(252,682)	(231,978)
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Balance, end of year	520,331	773,013
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Alberta Justice funding		
Balance, beginning of year	64,986	-
Received during the year	-	92,500
Recognized as revenue during the year	(58,906)	(27,514)
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Balance, end of year	6,080	64,986
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Other deferred revenue		
Received during the year	500	-
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Balance, end of year	500	-
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	526,911	837,999
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The revenue recognized related to the grants consists of expenses in the amount of \$nil (2013 - \$59,492) and capital asset additions of \$311,588 (2013 - \$200,000).

7. Commitments

The Association has entered into various lease agreements for office leases with estimated minimum annual payments in each of the next 5 years as follows:

2015	125,300
2016	125,300
2017	125,300
2018	126,245
2019	127,191
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	629,336
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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 rate, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Alberta Municipal Health & Safety Association

Notes to the Financial Statements

For the year ended December 31, 2014

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 2015 annual business plan.

10. Comparative figures

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

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