

# ANNUAL REPORT 2017



**AMHSA**  
Alberta Municipal Health and Safety Association





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## ABOUT AMHSA

The **Alberta Municipal Health and Safety Association (AMHSA)** is an educational non-profit organization that promotes the knowledge of health and safety in the workplace. Since 1990, our mission has been to assist municipal employers in implementing effective occupational health and safety (OHS) management systems and educating employees through classroom and online training.

With offices in Calgary and Sherwood Park, Alberta, AMHSA's mandate is to provide all Alberta municipalities and small businesses with cost-effective OHS education and customer-focused training that help keep workers and communities safe.



## OUR VISION, MISSION, AND MANDATE

### 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.

### MANDATE

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

## MESSAGE FROM THE BOARD CHAIR

**JEREMY WICKSON**  
**CHAIR, AMHSA**



In partnership with Alberta’s municipalities, the Board of Directors, and its staff, AMHSA continues to identify the needs of our members’ health and safety management systems and addresses them through the creation of new and relevant education tools. In 2017, AMHSA saw a total of 13,903 participants who engaged in its classroom settings or on one of its 50+ web-based courses, showing an increase of 24%.

AMHSA is the recognized leader of municipal safety excellence and an innovative provider of education programs. It embraces the growing trend and demand for online courses. This year, online course enrollment exceeded classroom participation for the first time, resulting in approximately 54% of participants engaged in online courses while 46% partook in classroom courses. I am proud to be involved with an organization that achieves accomplishments such as these year after year.

AMHSA’s development of a variety of both online and classroom courses that meet both the needs of employers and employees alike is a direct result of AMHSA’s response to industry needs. AMHSA’s leadership further demonstrates its ongoing support to municipalities in building effective and diverse OHS management systems that are relevant to their organization. AMHSA maintains steady enrollment by providing options of on-site and classroom courses that are instructed by carefully-chosen subject matter experts. By allowing different learning options – on-site or online – AMHSA gives participants the opportunity to gain relevant OHS training in a setting that works for them.

Another value-added tool that AMHSA has recently offered is a new online Certified Registered Safety Professional (CRSP) exam preparation course. Due to the recent changes of criteria for obtaining a CRSP designation, the preparation for this exam has caused an increasing demand for preparation workshops, not only with our members but others who could take the course through AMHSA’s website. AMHSA will be offering this course in the spring, 2018.

It is the solid team of professionals who are behind AMHSA for they are the ones who meet the growing needs of the municipal sector. AMHSA is prepared for the future with both its firm financial position to continue offering training and tools necessary for quality health and safety management and its strategic plan it has in place. As well, the Board of Directors stays focused on the long-term development and needs of the municipal sector through the achievement of its visions and goals. The diverse Board provides a solid foundation in our representation of the municipal industry which includes administration, operations, union employees, emergency services, contract employees, etc.

It is my continued wish for AMHSA to see continued success for it and its associates into the coming years.

A handwritten signature in black ink, appearing to read 'Jeremy Wickson', written over a light grey circular background.

Jeremy Wickson, BEc  
Municipal District of Taber – Public Works  
Chair, AMHSA (representing the Alberta Municipal Supervisors Association)

## MESSAGE FROM THE EXECUTIVE DIRECTOR

**JIM MORONEY**  
**EXECUTIVE DIRECTOR, AMHSA**



In 2017, one of AMHSA's key objectives, as outlined in the strategic plan, was to increase our online presence and the number of participants enrolled in all our courses. Through a rigorous execution of the strategic plan, AMHSA has accomplished its primary goals and continues to evolve as a dynamic and innovative organization.

AMHSA forged new partnerships and developed new online courses while improving upon the quality of our traditional classroom training programs. By focusing on those two elements, we created accessible and diverse learning options for our members that enable them to choose the learning method that best suits their needs. By the end of 2017, we developed several new online courses and now offer more than 50 web-based courses that can be easily accessed by individual students at their convenience. As result, the participation in AMHSA's online courses has exceeded the number of participants and classroom-based training courses.

As I look forward to 2018, AMHSA will continue to create and seek strategic partnerships with other organizations; streamline internal processes; and assist municipal governments in addressing recent changes to provincial Occupational Health and Safety laws. With a clear commitment to customer-focused OHS education, coupled with a group of dedicated staff and passionate instructors, we are well positioned for continued success.

On behalf of AMHSA, thank you to our Board of Directors and our various stakeholders for your support. As your partner in OHS education, we look forward to helping each municipality create cost-effective and high-quality health and safety management systems that keep your employees, their coworkers, and our communities safe.

A handwritten signature in blue ink, appearing to read 'Jim Moroney', with a long, sweeping underline.

Jim Moroney IHT, BSC, CRSP, CSP  
AMHSA Executive Director

# GOVERNANCE

## 2016-2017 BOARD OF DIRECTORS

Jeremy Wickson	Chair (May 2016)	Alberta Municipal Supervisors Association (AMSA)	MD of Taber
Christopher Collier	Vice-Chair (May 2016)	City of Calgary	Calgary
Paul Vargis	Secretary/Treasurer (Sept 2016)	Canadian Union of Public Employees (CUPE) Local 37	Calgary
Mircea Fagarasanu	Director (Dec 2016)	City of Edmonton	Edmonton
	Vacant	Alberta Water and Wastewater Operators Association (AWWOA)	
Thomas Goulden	Director	Local Government Administration Association (LGAA)	Town of Stony Plain
Randy Taylor	Director	Alberta Association of Municipal Districts and Counties (AAMDC)	New Dayton
Paul Cardiff	Director	Canadian Union of Public Employees (CUPE) Local 38	Calgary
Rhonda deVos	Director	Other City – Employer	Leduc
Neil Riley	Director	Other City – Worker	Spruce Grove
Charlie Cutforth	Director	Alberta Rural Municipal Administrators' Association (ARMAA)	County of Ponoka
Lorne Jacobsen	Director	Canadian Union of Public Employees (CUPE) Local 30	Edmonton
Buck Buchanan	Director	Alberta Urban Municipalities Association (AUMA)	City of Red Deer
Lanny Chudyk	Director	Civic Service Union 52 (CSU)	Edmonton

## CELEBRATING AMHSA'S ACHIEVEMENTS IN 2017

The strategic plans that AMHSA established in 2017 greatly assisted in our continued financial success and allowed for us to maintain a lean-running highly efficient organization – without any increases to levies.



There was a 24% increase in the number of participants trained by AMHSA in 2017. Approximately 13,903 members, non-members, and associate members engaged in AMHSA related training.



Annual online course participation exceeded classroom participation for the first time. Approximately 54% of participants engaged in online courses and 46% engaged in classroom courses.



AMHSA successfully passed its external audit of its health and safety management system for the Certificate of Recognition program.



The Partnerships Audit Tool has been fully converted to AMHSA's own Excel version.



AMHSA was the first certifying partner to obtain approval on the new standard for its revised health safety management systems and auditing course.



AMHSA's quality assurance processes for the audit program received high praise by the Partnerships' quality assurance review team.



AMHSA received \$80,000 in additional grant money from the provincial government as the result of three successful submissions on special projects related to mental health.



AMHSA's Certificate of Recognition (COR) recipients received over \$3.37M in refunds from WCB Alberta in 2017 resulting from its previous year's performance.



AMHSA's Certificate of Recognition (COR) recipients received over \$3.37M in refunds from WCB Alberta in 2017 resulting from its previous year's performance. Refunds for 2018 will be \$4.28M for performance in 2017.



48.56% of Alberta's workforce was covered by an employer with a valid COR. In the municipal sector, 95% of the workforce is covered by a COR.

## ABOUT AMHSA MEMBERS

Every town, village, municipal district, county, city, and specialized municipality in Alberta is a member of AMHSA. We also have Associate Members who represent various small businesses and organizations.

While we primarily collaborate with municipalities to create effective workplace health and safety management systems, other employers may join as an Associate Member, for an annual fee.

### Who are they?

- There are a total of 334 municipalities in the province of Alberta that comprise of approximately 62,000 municipal workers.

Counties & MDs	Cities	Towns	Villages	Summer Villages	Specialized Municipalities
65 (64+1)*	18	108	87	51	5

\*Special Areas

(The above numbers were taken from Alberta Government 2017 Municipal Affairs Population List: <http://www.municipalaffairs.gov.ab.ca/documents/2017%20MAPL.pdf>)



In 2017, the total number of participants for all AMHSA related training programs was 13,903. This represents approximately a 24% increase compared to the previous year.

These total numbers include training from online, on-site or classroom and in-house training.

Classroom participation continues to trend downward with approximately 4,800 participants in 2017 compared to approximately 5,500 participants in the previous year.

In-house training increased by 64% with training numbers exceeding 3,000 in 2017 compared to less than 2,000 from the previous year.

Online training increased 58% with over 6,000 participants in 2017 compared to less than 3,900 participants in the previous year.

	2013	2014	2015	2016	2017
Total Classroom Courses	650	601	608	574	478
	2013	2014	2015	2016	2017
In-House	1,980	2,304	2,143	1,848	3,047
Online		599	2,021	3,842	6,068
On-Site	6,808	6,732	6,348	5,498	4,788
<b>Total</b>	<b>8,788</b>	<b>9,635</b>	<b>10,512</b>	<b>11,188</b>	<b>13,903</b>

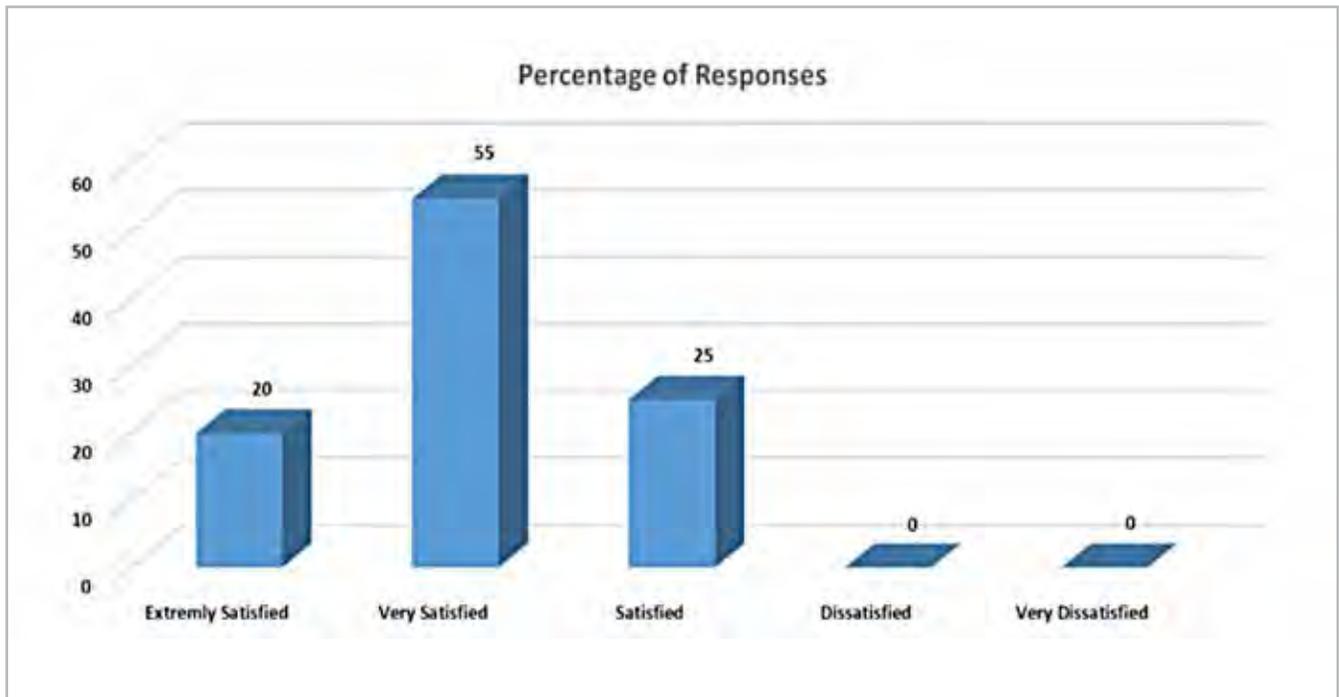


## MEMBER SATISFACTION

AMHSA's mission and vision is to be the recognized leader of municipal safety excellence and an innovative provider of education programs, promote quality health and safety management systems by delivering excellent, customer-focused safety education and consultation services and provide meaningful safety training and education programs to our members in a cost-effective manner.

Overall, AMHSA continues to deliver and is doing very well with the level of member satisfaction, according the 2017 Annual Members' Survey.

### Overall, how satisfied are you with AMHSA's products and services?



# 2017

## GOALS & OBJECTIVES

**Using our business plan as a guide, AMHSA set out to achieve the following goals in 2017:**

- 1** Provide cost-effective training and education services in the prevention of occupational injuries and disease (through classroom and online courses)
- 2** Promote effective health and safety management by Alberta municipalities, associate members, and others (through marketing, communications and community engagement)
- 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 and promote Certificates of Recognition program, in PIR in cooperation with WCB – Alberta, and Alberta Labour – Partnerships

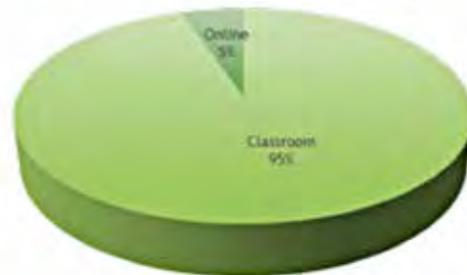
# 1

Provide cost-effective training and education services in the prevention of occupational injuries and disease (through classroom and online courses).

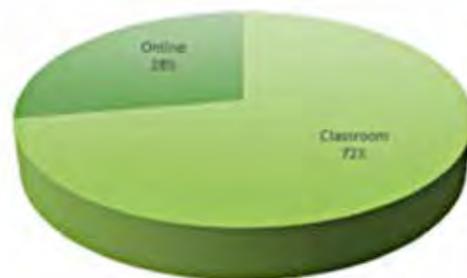
## AMHSA TRAINING

More members and their employees are seeking different ways to obtain their OHS training that is convenient and easily accessible. As such, AMHSA has increased its online presence and the number of online courses available from anywhere and anytime. Correspondingly, there has been a continued increase in interest in the flexibility and quality of these online training platforms at AMHSA. This can be illustrated in the distribution of participants between online and on-site classroom training.

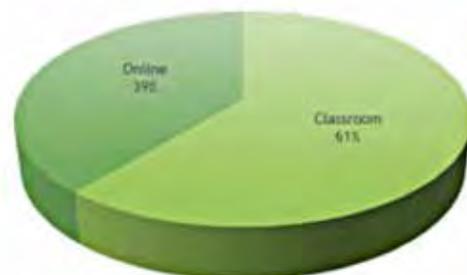
2014 Classroom and Online Training



2015 Classroom and Online Training



2016 Classroom and Online Training (to October)



2016 Classroom and Online Training



## CLASSROOM COURSES

In 2017, AMHSA continued to offer core on-site training courses to all members, associate members, and non-members at their place of employment.

Classroom-based courses allows municipalities and their employees to obtain AMHSA courses and training in the convenience of their workplace.

### In 2017:

- Defensive Driving and Leadership for Safety Excellence were once again the two most popular classroom courses. Ground Disturbance, Trenching, and Excavation course remained in the top five. The legislative changes and implementation of WHMIS 2015 continued to gather more interest with the course.
- All AMHSA courses are promoted through channels including AMHSA’s website and social media pages Facebook and LinkedIn, as well as through our quarterly e-newsletter, “Municipal Safety News,” and bi-weekly “Training Updates” emails specific to members in northern and southern Alberta.

### Top Classroom Courses of 2017:

TOP 5 CLASSROOM COURSES (ON-SITE)	Total
<b>2017</b>	
Defensive Driving	442
Leadership for Safety Excellence	304
WHMIS 2015	272
Ground Disturbance, Trenching, and Excavation	253
Formal Workplace Inspections	251
<b>2016</b>	
Defensive Driving	716
Leadership for Safety Excellence	387
Prime Contractor	326
Accident/Incident Investigation	296
Ground Disturbance, Trenching, and Excavation	290



When it comes to classroom training, our employees like hearing what other municipalities are doing and experiencing. We also like the peer interaction and getting clarity and reminders on the various health and safety processes. ~ *Members’ Survey*





### Top Online Courses in 2017:

WHMIS 2015 and Leadership for Safety Excellence (LSE) and hazard assessment continue to be our most popular online courses. One pleasant surprise was the increase in interest in Online Chainsaw Safety Training.

TOP 5 ONLINE COURSE	Total
<b>2017</b>	
WHMIS 2015	1,120
Hazard Identification, Assessment, and Control	786
Leadership for Safety Excellence	557
Chainsaw Safety	539
Leadership in Safety	473
<b>2016</b>	
Leadership for Safety Excellence	695
WHMIS 2015	586
Hazard Identification, Assessment, and Control	569
Accident/Incident Investigation	414
Formal Workplace Inspections	235



We really like the ability to complete online courses on our own time. It allows us to stop and restart any number of times. It also provides us with the ability to do group training on short notice.

~ Members' Survey



## COURSE DEVELOPMENT

AMHSA committed to several exciting projects throughout the year. Some of the most significant were related directly to online training. Online courses that were developed, and/or revised, internally and posted on the AMHSA website included:

Incident Investigation Course (Root Causes): This online course was developed in cooperation and in partnership with The City of Edmonton.

IT upgrades were conducted for the following Online AMHSA courses to provide more flexibility across a variety of learning platforms.

- Formal Workplace Inspections
- Hazard Identification Assessment and Control
- Chainsaw Safety

Other courses in development in 2017 and scheduled for release in 2018, include:

### CLASSROOM

- Asbestos and Mould Awareness Classroom 
- Tailgate Meeting Essentials Classroom 
- Joint Work Site Health and Safety Committees Classroom
- Prime Contractor Classroom

### ONLINE

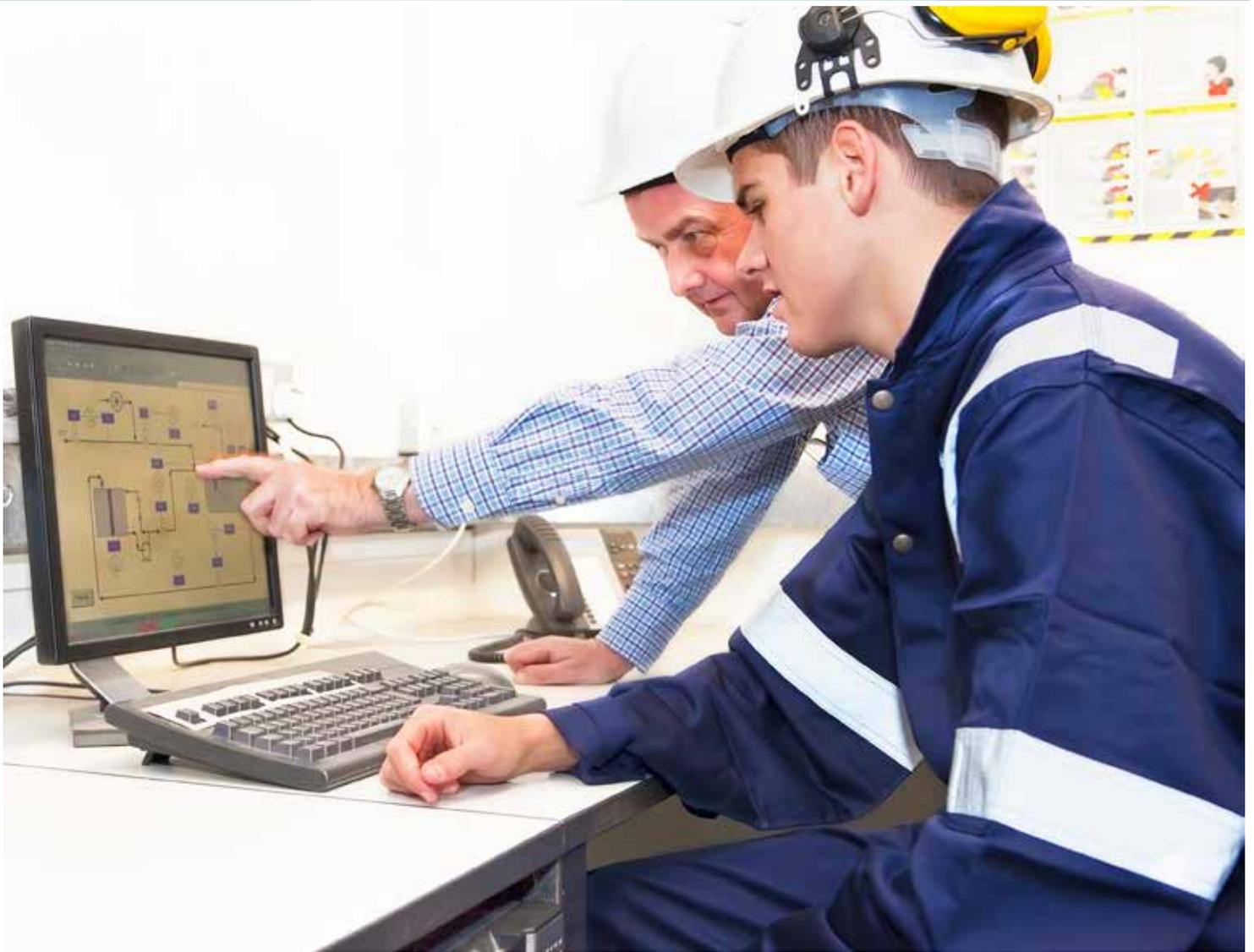
- Prime Contractor Online 
- Incident Command Systems 100 and 200 Online 
- First Responder Wellness Course Online 
- First Responder Wellness Workshop 
- First Responder Wellness Seminar 
- Drug Awareness Classroom Course 
- Occupational Disease Online (re-released)
- Managers Role Online (new revised)

The following programs were completed in 2017 and are currently being reviewed by Alberta Emergency Management Services. Anticipated approvals in 2018.

- Incident Command Systems 100 Online
- Incident Command Systems 402 Online
- Incident Command System 200 Online

AMHSA sponsored two courses entitled Mental Health First-Aid. These two-day courses were built on the criteria established by the Mental Health Commission of Canada. The course was designed to help provide a person developing mental health problems or experiencing a mental health crisis. It is an evidence-based program for staff and managers, and a proactive step towards building a psychological healthy and safe workplace.





## INSTRUCTORS

AMHSA employs over 20 contract instructors to teach our courses. These knowledgeable individuals are experienced educators who have extensive experience in occupational health and safety.

All service agreements for qualified AMHSA Contract Instructors were updated and renewed in consultation with the Association's lawyers. Instructors were also informed of AMHSA's policies regarding billing, insurance, and other expectations.



**AMHSA's courses are all very informative and taught by knowledgeable instructors. We like that the logistics are taken care of by AMHSA and that we can order on-site training to make it convenient for us. ~ Members' Survey**



# 2

**Promote effective health and safety management by Alberta municipalities, associate members, and others (through marketing, communications, and community engagement).**

## Marketing, Communications, and Engagement

AMHSA provided updates and promoted occupational health and safety management through traditional and social media communications platforms. We used Facebook and LinkedIn, quarterly e-newsletters, and emails to communicate and promote AMHSA courses, public events, government regulations, and relevant articles and posts. The AMHSA Course Catalogue (available online and in print), as well as the bi-weekly training updates were used to further promote new and existing courses. We also strategically engaged with members through community engagement to create more partnerships, become informed for future course development, and promote AMHSA as a partner in OHS education.

### Promotional Videos

New promotional introductory videos were completed for the following online courses:

- Supervisor's Role
- Hazard Identification Assessment and Control
- Formal Workplace Inspections
- Accident/Incident Investigation
- Promotional video trailer loop developed as advertisement at tradeshow

### Tradeshows and Conferences

In 2017, AMHSA participated in several conferences and trade shows as an exhibitor and/or sponsor to communicate with members and non-members and to promote the organization.

AMHSA also worked in partnership with conference organizers, such as the Rural Utilities Safety Association (RUSA) and the Health and Safety Conference Society of Alberta (HSCSA).

Effective use of the AMHSA website allowed for up-to-date information such as auditor updates and the promoting of upcoming networking events such as training and new legislation bulletins.



## Engagement

As part of our business plan, AMHSA focused on increasing our level of engagement with our municipal members. We created dialogue and gained valuable feedback through our annual members' survey and hosted Fit for Duty focus groups.

## Annual Members Survey

We rely on members' feedback to inform us on how to best deliver excellent customer-focused and relevant courses to students and municipalities and provide meaningful safety training and education programs to Alberta municipalities and small businesses. The survey included questions related to customer satisfaction, services utilized, and training needs.

- On June 12, 2017, the annual Members Survey was electronically delivered to 250 recipients.
- AMHSA provided follow-up communications to members' comments and/or questions.

## Auditor Survey

AMHSA also conducted an auditor survey to understand how we could best serve our auditors with the Alberta Government's updated audit standard. The responses we received assisted greatly in developing a strategic plan for the execution of new training programs for health and safety auditors.

### Three of the more notable changes included:

1. An extension to audit submission deadlines to December 1st.
2. An optional day of training for auditors on the new audit tool (free of charge).
3. Offering the new audit tool in both Excel format and an electronic eCompliance format.

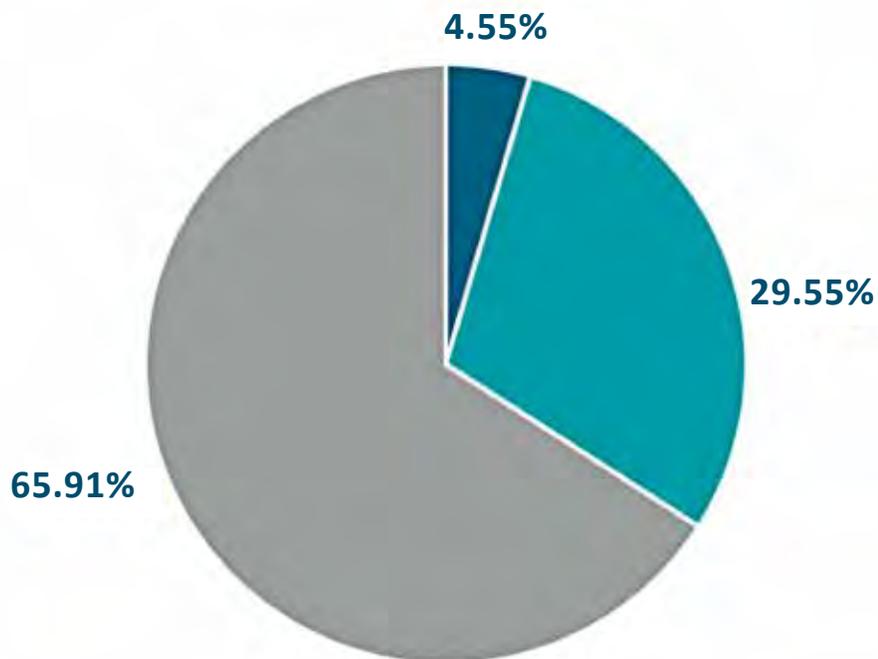
Feedback from the auditor survey results and the sharing of that information with the auditors was extremely well received.

## Social Media

### Facebook and LinkedIn:

- Strategically posted 2 to 4 times per week.
- Shared relevant OHS stories from the media, updates on legislation and policy changes, promoted AMHSA's courses, and posted a continuing series of Auditor Tips and updates.
- Promoted events and conferences held by AMHSA partners and members.
- Increased the number of followers by 40%.

### Which of AMHSA's following social media sites do you visit?



- LinkedIn
- Facebook
- No social media sites

## Grants and Awards

In February 2017, AMHSA successfully submitted three proposals to the OHS Innovation and Engagement Grant through Alberta Labour and was awarded a total sum of \$80,000. These funds were used to develop the following programs and initiatives:

### 1. First Responder Wellness Online Course

This course aims to help First Responders, First Responder support staff, and their families through:

- Increasing awareness of psychological health and wellness
- Reducing the stigma around mental health
- Gaining insight into the impact First Responder work can have on mental wellness
- Providing specific strategies to build resiliency
- Recognizing when help is needed in oneself or in a peer
- Gaining a better understanding of resources available to the First Responder community

### 2. First Responder Wellness Seminar

This seminar is an informal session where participating departments will have the opportunity to speak with AMHSA about:

- Increasing awareness of psychological health and wellness
- Describing the First Responder Wellness program its value to their department
- Specific challenges their department may be facing
- How AMHSA can assist or support in managing those challenges by customizing the First Responder Wellness Workshop to their department
- Other programs or resources AMHSA could bring to bear in support of their needs.

### 3. First Responder Wellness Workshop

This workshop is facilitated by First Responder peers and is presented as a customized classroom session where participating departments will have the opportunity to discuss and reflect on the content of the online course. Each workshop can be tailored to address the needs of different functions within a department, such as: Human resources and administrative positions, operational or front-line staff, and their families.

#### Topics include:

- Increasing awareness of psychological health and wellness
- Practical applications of concepts discussed in the First Responder Wellness Online Course
- Critical stress definition, signs and symptoms, and what to do after a critical stress incident
- The interaction of personal and professional life and how it affects you
- The stigma around mental health
- Peer support
- Recognizing when help is needed personally or in a peer
- Gaining a better understanding of the resources available to the First Responder community



## Annual Training Awards

Each year, AMHSA recognizes municipalities in Alberta for their commitment to health and safety training in both classroom and online courses. In 2017, we announced that 22 municipalities were recognized for ensuring their employees received relevant OHS training and education through AMHSA. The award recipients were:

- City of Chestermere
- City of Cold Lake
- City of Lacombe
- City of Leduc
- City of Medicine Hat
- City of St. Albert
- County of Thorhild
- Flagstaff Regional Solid Waste Management
- Lakeview Summer Village
- Smoky River RWMC
- Strathcona County
- Town of Drumheller
- Town of Edson
- Town of Peace River
- Town of Pincher Creek
- Town of Stony Plain
- Town of Vauxhall
- Town of Vermillion
- Village of Alliance
- Village of Cremona
- Village of Forestburg
- Village of Heisler

## AMHSA's 2017 Training Awards Recipients



**Town of Drumheller – Classroom**



**Town of Edson – Classroom Training**

# 3

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

## EMPLOYER SUPPORT

- Support was provided to smaller municipalities and associate members that chose to develop their health and safety management program, and relevant information about Partnerships in Injury Reduction (PIR) and the Certificate of Recognition was provided.
- AMHSA also successfully transitioned from its own SECOR to a new COR.



## CREATING MEMBER NETWORKING & INFORMATION-SHARING OPPORTUNITIES

- AMHSA successfully organized several Safety Council meetings throughout 2017, including the Joint Provincial Safety Council meeting, Southern Alberta Safety Council (SASC) meeting, Northern Alberta Safety Council (NASC) meeting, and the Alberta Cities Safety Council (ACSC) meetings.
- These events included members and municipality updates as well as educational sessions and guest speakers that enabled attendees to learn and share information related to topics that were important to them.

## INCREASING OHS AWARENESS

Promotion of OHS awareness was achieved through continued contact with pertinent groups at various conferences including:

- Local Government Administrative Association (LGAA)
- Rural Utilities and Safety Association's (RUSA) Conference and Trade Show
- Alberta Health and Safety Conferences run by the Health and Safety Conference Society of Alberta (HSCSA)
- Alberta Urban Municipalities Association/Alberta Municipal Services Corporation (AUMA/AMSC)
- Alberta Association of Municipal Districts and Counties (AAMDC)

## PARTNER LIAISON

- AMHSA's staff continued to participate in committees with other Certifying Partners in the PIR Program.
- In liaison with Alberta Labour, AMHSA invited PIR consultants to all Board of Directors meetings, the Annual General Meeting, and all Safety Council meetings. They were also consulted regarding our COR and SECOR programs and auditing. Similarly, in liaison with the Workers' Compensation Board – Alberta, AMHSA invited a representative to all Board Meetings, the Annual General Meeting and all Safety Council meetings. WCB is consulted regarding PIR refunds and funding inquiries.
- Extensive work with both Alberta Labour and Alberta WCB was undertaken in the form of stakeholder feedback and involvement in proposed legislated changes to Health and Safety in Alberta.

## PROVIDING RELEVANT INFORMATION

AMHSA's quarterly e-newsletter, Municipal Safety News, provided subscribed members with relevant news including information about new and/or revised legislation, as well as government and WCB policy updates and changes.



**The Safety Council meetings are always beneficial information sessions. I also like that AMHSA rotates its location of the meetings to accommodate the members.** ~ *Members' Survey*



# 4

## Act as Certifying Partner and promote Certificates of Recognition program in PIR in cooperation with WCB – Alberta, and Alberta Labour – Partnerships

### WHAT IS COR AND SECOR?

Partnerships in Injury Reduction (PIR) is a joint project of Alberta Labour – Partnerships, WCB – Alberta, and employers represented by one of Alberta’s 13 Certifying Partners. The program helps municipalities earn WCB premium refunds by encouraging organizations to implement effective health and safety management systems and obtain a Certificate of Recognition (COR) or a Small Employer Certificate of Recognition (SECOR).

### AMHSA is the Certifying Partner for Alberta’s municipal government sector

The PIR program is voluntary and runs in partnerships with Alberta Labour – Partnerships, WCB – Alberta, Certifying Partners like AMHSA, and participating employers.

What influences the total discount? The rebate amount for a COR holder can range from 5-20% and can be influenced by being an industry leader, by making improvements in performance vs. previous years, and by being a first-time COR holder.

	<b>2017</b>
<b>Total CORs</b>	<b>124</b>
<b>Obtained/Renewed COR</b>	<b>53</b>
<b>Maintained COR</b>	<b>71</b>
<b>Total COR’s</b>	<b>124</b>
<b>Total Audits</b>	<b>127</b>
<b>Total Discount</b>	<b>\$3,377,621</b>

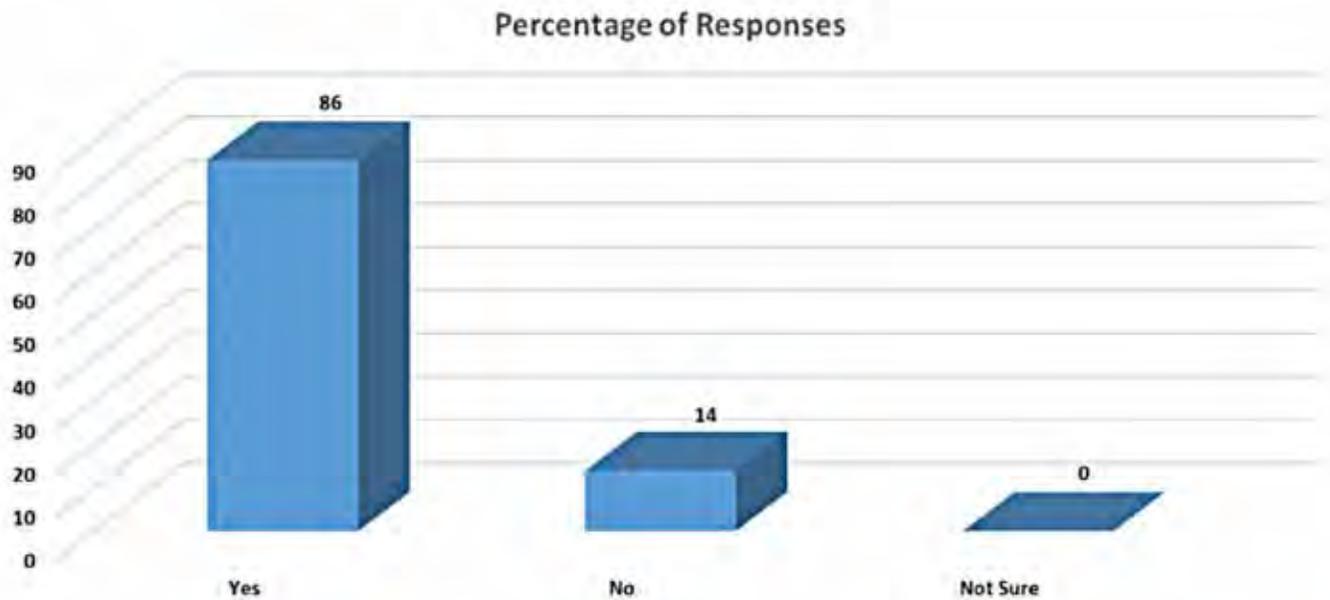
## **AMHSA processed the 5th highest PIR refunds awarded in 2017 – nearly \$3.4 million in rebates.**

Its audit tool was revised and launched online through eCompliance, and related training courses (Audit Refresher and Health and Safety Auditing) were also revised. This content obtained approval from Partnerships.

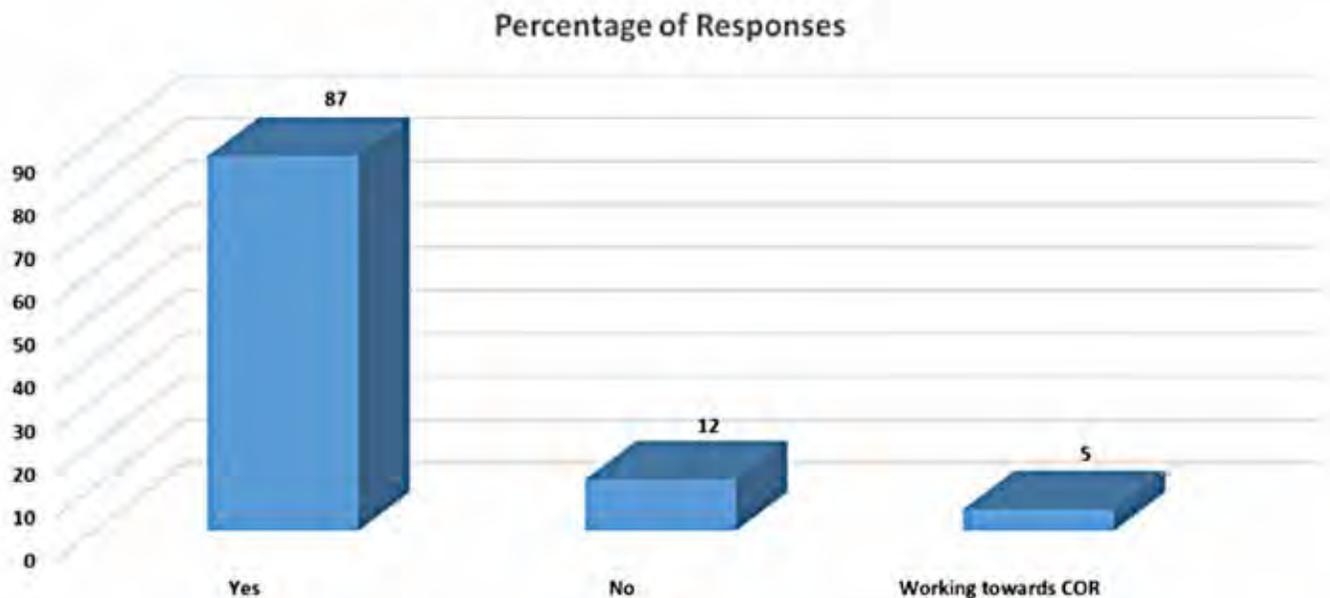


**As a Certifying Partner, AMHSA trains and certifies auditors, coordinates peer audits, conducts quality assurance reviews, liaises with Alberta Labour and WCB – Alberta, provides information to employers and auditors, and contributes to Partnerships' standards.**

## Is your municipality registered in the Partners in Injury Reduction program (PIR)?



## Has your municipality achieved a Certificate of Recognition (COR)?



# APPENDICES



## APPENDIX A

### Course Participation Comparison

General and customized training is provided by AMHSA instructors. Participants who have successfully completed AMHSA's Train-the-Trainer programs are certified to provide in-house training to their employees using AMHSA materials.

Online Courses	2015	2016	2017
Accident/Incident Investigation	230	414	440
Aerial and Scissor Lifts			34
Air Brakes Study Guide		1	1
Alcohol and Drug Awareness	1		
Articulated Boom Truck (Knuckle Boom)			6
Asbestos Awareness	3		27
Back Safety	1	5	17
Backing Safety Fundamentals	22	21	24
Bear Awareness	65	18	23
Behaviour-Based Safety (BBS)		21	32
Boom Truck Awareness		1	2
Canada Labour Code – Part II			1
Cargo Securement Flatbeds		19	32
Cargo Securement for Dry Vans			3
Chainsaw Safety	25	88	535
Commercial Driver Training Program		1	
Compressed Gas Cylinders		2	1
Confined Space Awareness & Rescue			11
Confined Space Awareness for Entrants & Monitors	6		
Confined Space Entry	27	21	42
Confined Space Entry and Monitor	23	11	
Contractor Orientation 2017			1
Daily Trip Inspection		27	54
Defensive Driving	37	94	135
Defensive Driving - 3 Demerit Reduction Program	44	138	57
Defensive Driving Fundamentals		14	14
Dog Bite Prevention	25	64	63
Drug and Alcohol-Free Workplace			2
Effective Communication for Supervisors			1
Electrical Safety Training System			5
Emergency Procedures	10	4	16
Fall Protection	42	20	30
Fall Protection (Alberta Edition)			16
Fall Protection Awareness	20	8	
Fatigue Management for Drivers	1	1	
Fatigue Management for Supervisors	2	2	16
Fire Extinguisher Use	3	2	16

Firefighting & Fire Extinguisher Safety	2		
First Aid Basics			11
Forklift Training (Counterbalanced)		12	4
Formal Workplace Inspections	52	235	246
Gas Detection			2
Ground Disturbance for Supervisors 201	16	35	58
Ground Disturbance Awareness Online			2
H2S			13
Harassment Prevention Training	3	3	4
Hazard Identification, Assessment and Control	125	569	784
Heat Stress			15
ICS 100 (AMHSA)			6
ICS for Executives			2
Joint Health and Safety Committees Awareness	3	62	92
Ladder Safety			12
Leadership for Safety Excellence – Online	399	695	555
Leadership in Safety			467
Lockout Tagout in the Workplace	50	40	15
Manager’s Role			2
Occupational Disease		8	2
Office Ergonomics		92	12
Office Ergonomics Training			24
Orientation: Train the Trainer	2	46	20
Overhead and Gantry Crane Safety		2	1
Overhead Cranes			6
Pool Safety	2	7	12
Provincial Hours of Service (Alberta)			1
Radio Communications			9
Rigging and Slings Safety			1
Safety Knowledge Evaluation (SKE)		13	66
Skid Steer Loader Operation and Safety			4
Supervisor’s Role	11	122	94
Traffic Control Persons for Construction		1	37
Transportation of Dangerous Goods – TDG Online	121	151	332
Transportation of Dangerous Goods (TDG)(WHMIS & TDG)	1		
Vehicle Mounted Aerial Lift (Bucket Trucks)	1	5	7
Verbal Judo - Essential Conflict Management		6	74
Weights and Dimensions			3
Welding Safety			10
WHMIS	181	8	9
WHMIS 2015	151	586	1,219
WHMIS + WHMIS 2015			8
WHMIS 2015 and 1988	290	100	17
WHMIS (WHMIS & TDG)	1		
Winter Driving Fundamentals		3	3

Working Alone		3	4
Workplace Violence Prevention		10	176
<b>Totals</b>	<b>2,021</b>	<b>3,842</b>	<b>6,068</b>

<b>Online Courses</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Accident/Incident Investigation	317	296	208
Advanced Audit Tool Training			82
Audit Refresher	168	131	124
Cargo Securement (General)	205	124	183
Cargo Securement (with Truck Safety Module)	47	95	36
City of Edmonton Leadership for Safety Excellence (LSE)	37	120	35
City of Edmonton LSE Modules 1&2	163	132	88
City of Edmonton LSE Modules 3&4	143	130	50
City of Lethbridge: LSE	30	26	19
Confined Space Entry	170	105	189
Defensive Driving	798	716	442
Fall Protection	70	75	66
Fed Gas Co-Op: Hazard & CSE	4	29	
Flag Person: General	144	114	71
Flag Person - Train the Trainer	52	64	39
Formal Workplace Inspections	246	193	251
Ground Disturbance, Trenching, and Excavation	288	290	253
Group Online Training			61
Hazard Identification, Assessment and Control	327	280	169
Health & Safety Management Systems	126	100	30
Health and Safety Auditing	124	104	24
Joint Health and Safety Committees	326	210	170
Leadership for Safety Excellence	339	387	304
MDP - Industrial Ergonomics	133	129	105
MDP - Office Ergonomics	135	47	138
Mental Health First Aid			27
OH&S Act, Regulation, and Code Overview	225	138	85
Operator Safety - ATV	18	3	18
Operator Safety - Backhoe/Loader	42	74	31
Operator Safety - Front End Loader	95	158	71
Operator Safety - Plow Truck Sander	56	44	17
Operator Safety - Road Grader	42	26	34
Operator Safety - Skid Steer	136	132	155
Orientation - Train the Trainer	25	5	18
Overview of Trucking Compliance for Municipalities			62
Prime Contractor	473	326	232
Professional Driver Improvement (PDI)	59	12	16
SECOR		6	4

Supervisor's Role	110	87	101
WHMIS	35	11	
WHMIS 1988: Train-the-Trainer	69	4	
WHMIS 2015		93	272
WHMIS 2015 - Train the Trainer		136	82
Working Alone	66	127	124
Workplace Violence Prevention (Full Day)	56	60	227
Workplace Violence Prevention (Half Day)	41	134	74
Workplace Violence Prevention Workshop	169	25	1
WVP - Archived	239		
<b>Totals</b>	<b>6,348</b>	<b>5,498</b>	<b>4,788</b>

<b>In-House (Internal Municipal Instructors)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Cargo In-House	223	258	215
Flag Person In-House	538	529	490
WHMIS In-House	1,382	1,061	2,342
<b>Total</b>	<b>2,143</b>	<b>1,848</b>	<b>3,047</b>
<b>Grand Total</b>	<b>10,512</b>	<b>11,188</b>	<b>13,903</b>

## APPENDIX B

### 2017 Associate Members

While we primarily assist municipalities in their workplace occupational health and safety efforts, other Alberta employers may join AMHSA as an Associate Member for an annual fee.

Our associate members – typically small businesses – can access several different services including online and classroom courses and certification.

#### AMHSA 2017 Associate Members are:

• Alberta Capital Region Wastewater Commission
• ATB Financial
• Automated Aquatics Canada Ltd
• Calgary Parking Authority
• Calgary Zoological Society
• Can Pak
• CASA Child, Adolescent and Family Mental Health
• CD Nova Instruments Ltd.
• DAVG Consulting Inc.
• Industrial Machine Inc.
• Peace Wapiti School Division No 76
• Proceso Inc.
• Regional Recreation Corporation of Wood Buffalo
• Rocky View Water Co-Op Ltd.
• Strathcona Tweedsmuir School
• Ultimate Reinforcing

Updated December 28, 2017



# APPENDIX C

## Audited Financial Statements

**Alberta Municipal Health & Safety Association**  
**Financial Statements**  
*December 31, 2017*

## Management's Responsibility

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To the Members of 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 Professional 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 18, 2018



Jim Moroney, Executive Director

## Independent Auditors' Report

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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, 2017, 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 Alberta Municipal Health & Safety Association as at December 31, 2017 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Calgary, Alberta

May 18, 2018

*MNP LLP*

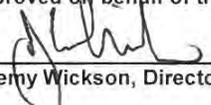
Chartered Professional Accountants

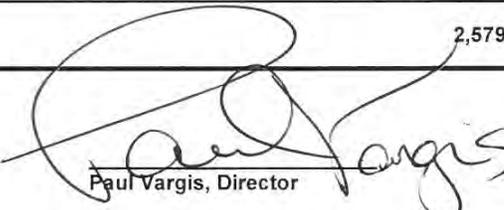
## Alberta Municipal Health & Safety Association Statement of Financial Position

*As at December 31, 2017*

	2017	2016
<b>Assets</b>		
<b>Current</b>		
Cash (Note 3)	1,030,579	934,707
Accounts receivable	66,708	59,993
Short term investments (Note 4), (Note 6)	-	200,000
Goods and Services Tax receivable	6,605	9,042
Prepaid expenses and deposits	16,874	16,238
Inventory (Note 5)	107,361	121,785
	1,228,127	1,341,765
<b>Restricted assets (Note 6)</b>	630,292	368,367
<b>Capital assets (Note 7)</b>	720,693	678,438
	2,579,112	2,388,570
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	158,729	112,576
<b>Deferred contributions (Note 8)</b>	630,292	368,367
	789,021	480,943
<b>Commitments (Note 9)</b>		
<b>Net Assets</b>		
Unrestricted	1,069,398	1,229,188
Invested in capital assets	720,693	678,439
	1,790,091	1,907,627
	2,579,112	2,388,570

Approved on behalf of the Board

  
\_\_\_\_\_  
Jeremy Wickson, Director

  
\_\_\_\_\_  
Paul Vargis, 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, 2017*

	2017 <i>Budget</i> <i>(unaudited)</i>	2017	2016
<b>Revenue</b>			
WCB grant	1,600,000	1,600,000	1,500,000
Program registrations	570,000	552,796	553,198
Sale of materials	40,000	63,552	57,644
Other	20,000	6,803	6,196
Interest	4,500	1,797	2,797
Deferred revenue recognized <i>(Note 8)</i>	-	168,075	223,839
(Decrease) increase in WCB funds held on deposit	100,000	(179,704)	194,694
	2,334,500	2,213,319	2,538,368
<b>Expenses</b>			
Salaries and benefits	1,057,271	1,072,706	1,017,552
Contract services	214,000	172,542	95,384
Rent	134,000	133,578	131,114
Office expenses	77,229	76,768	83,346
Travel and subsistence	80,000	55,773	44,464
Computer	52,500	54,189	34,854
Advertising	30,000	53,666	42,955
Professional development	15,000	16,357	8,896
Telephone	20,000	15,746	23,810
Office equipment lease	6,000	15,662	6,474
Repairs and maintenance	13,700	13,452	22,531
Automotive	-	8,863	4,660
Membership fees	-	5,756	4,527
Bank charges and interest	8,000	4,884	5,495
Insurance	5,000	393	3,259
Bad debt (recovery)	1,800	(170)	188
	1,714,500	1,700,165	1,529,509
<b>Program development and training</b>			
Instructors and resource people	300,000	222,557	289,172
Preparation and materials	120,000	143,972	63,025
Travel and facility rent	170,000	106,884	132,111
	590,000	473,413	484,308

*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, 2017*

	2017 Budget (unaudited)	2017	2016
<b>Special project grant expenses</b>			
Firefighter training	-	18,000	-
Database	-	5,423	33,675
Online learning project	-	2,425	443
ePortals	-	2,400	-
	-	28,248	34,118
<b>Board expenses</b>	15,000	14,532	12,160
<b>Total expenses</b>	2,319,500	2,216,358	2,060,095
<b>Excess (deficiency) of revenue over expenses from operations</b>	15,000	(3,039)	478,273
<b>Amortization expense</b>	-	(114,497)	(98,490)
<b>Excess (deficiency) of revenue over expenses</b>	15,000	(117,536)	379,783

*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, 2017*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<b>2017</b>	<b>2016</b>
Net assets beginning of year	1,229,188	678,439	1,907,627	1,527,844
Excess (deficiency) of revenue over expenses	(3,039)	(114,497)	(117,536)	379,783
Purchase of capital assets	(156,751)	156,751	-	-
Net assets, end of year	1,069,398	720,693	1,790,091	1,907,627

*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, 2017*

	2017	2016
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash receipts from grants	2,030,000	1,520,000
Cash received from contributions	616,435	634,662
Cash paid for program service expenses	(1,076,390)	(1,054,959)
Cash paid for salaries and benefits	(1,072,706)	(1,017,552)
Cash paid for interest	(4,884)	(5,495)
(Decrease) increase in funds held on deposit at WCB	(179,704)	194,694
Cash receipts from interest	1,797	2,797
	<b>314,548</b>	<b>274,147</b>
<b>Investing</b>		
Purchase of short term investments	-	(200,000)
Proceeds on disposal of short term investments	400,000	200,000
Purchase of capital assets	(156,751)	(214,885)
	<b>243,249</b>	<b>(214,885)</b>
<b>Increase in cash resources</b>	<b>557,797</b>	<b>59,262</b>
<b>Cash resources, beginning of year</b>	<b>1,103,074</b>	<b>1,043,812</b>
<b>Cash resources, end of year</b>	<b>1,660,871</b>	<b>1,103,074</b>
<b>Cash resources are composed of:</b>		
Cash	1,030,579	934,707
Restricted cash (Note 3), (Note 6)	630,292	168,367
	<b>1,660,871</b>	<b>1,103,074</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, 2017

### 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 therefore 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 set out in Part III of the CPA Canada Handbook - Accounting, 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 restrictions that prevent its use for current purposes is included in restricted cash.

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

Short-term investments consist of guaranteed investment certificates ("GICs") recorded at amortized cost.

#### **Inventory**

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

#### **Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

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

	<b>Rate</b>
Automotive	5 years
Computer equipment	3 years
Computer software	3 years
Database and web-based tools	4 to 10 years
Furniture and fixtures	4 years
Leasehold improvements	5 - 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, 2017

### 2. Significant accounting policies (continued from previous page)

#### **Employee future benefits**

The Association's employee future benefit program consists of a defined contribution pension 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 to an earnings cap of \$162,312 (2016 - 10.39% and 14.84% respectively). Contributions by the Association are at a rate of 11.39% up to the YMPE and 15.84% thereafter to an earnings cap of \$162,312 (2016 - 11.39% and 15.84% respectively). The YMPE for the year is \$55,300 (2016 - \$54,900). During the year, the Association contributed \$104,554 (2016 - \$98,114) to the Pension Plan.

#### **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 revenues and expenses during the reporting period.

Cash held by WCB on behalf of the Association is based on WCB estimated annual surpluses that are not finalized prior to the release of the Association's financial statements. 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 Section 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 cost or amortized cost.

#### **Financial asset impairment:**

The Association assesses impairment of all of its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. 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, 2017*

**3. Cash**

	2017	2016
General bank account	378,562	447,778
Special projects account	655,900	104,527
Contingency account	470,328	214,984
Funds held on deposit by WCB on behalf of the Association	156,081	335,785
Less: amounts classified as restricted assets ( <i>Note 6</i> )	(630,292)	(168,367)
	1,030,579	934,707

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

**4. Short-term investments**

Consist of GICs that are 12 month renewable and generate interest at a rate of 0.50% per annum (2016 - 0.50% per annum). The GICs matured during 2017 and were not renewed.

	2017	2016
Total GICs	-	400,000
Less: amounts classified as restricted assets	-	(200,000)
	-	200,000

**5. Inventory**

Inventory is comprised of training materials available for sale in conjunction with the Association's training programs. The cost of inventories recognized as an expense and included in program development, preparation and materials expense is \$143,972 (2016 - \$63,025).

**6. Restricted assets**

	<i>Sub-notes</i>	2017	2016
<b>Restricted cash and short-term investments:</b>			
Restricted cash	(i)	630,292	168,367
Restricted short-term investments	(ii)	-	200,000
<b>Total</b>		<b>630,292</b>	<b>368,367</b>

**Notes to restricted assets**

**(i) Restricted cash**

Consists of cash which has been designated for use in specific projects disclosed in deferred revenue.

**(ii) Restricted short-term investments**

During the year, the two \$100,000 Guaranteed Investment Certificates (GICs) that were reported as restricted short-term investments in the prior year were not renewed. The cash is now included in restricted cash on hand at year end as it is expected to be utilized during the next fiscal year.

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

**7. Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2017 Net book value</i>	<i>2016 Net book value</i>
Automotive	37,901	37,901	-	-
Computer equipment	71,992	62,387	9,605	13,148
Computer software	14,074	14,074	-	-
Database and web-based tools	944,147	352,656	591,491	528,751
Furniture and fixtures	155,923	155,163	760	5,819
Leasehold improvements	345,629	226,792	118,837	130,720
Library	106,306	106,306	-	-
	<b>1,675,972</b>	<b>955,279</b>	<b>720,693</b>	<b>678,438</b>

**8. Deferred contributions**

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

	<i>2017</i>	<i>2016</i>
<b>WCB special dividend grant funding</b>		
Balance, beginning of year	118,367	320,720
Allocated from WCB surplus grant	250,000	-
Recognized as revenue during the year	(133,075)	(202,353)
Balance, end of year	<b>235,292</b>	118,367
<b>Alberta Justice funding</b>		
Balance, beginning of year	-	1,486
Received during the year	-	20,000
Recognized as revenue during the year	-	(21,486)
Balance, end of year	-	-
<b>WCB Surplus Grant</b>		
Balance, beginning of year	250,000	250,000
Allocated to WCB special dividend grant	(250,000)	-
Balance, end of year	-	250,000
<b>Alberta Government OHS Innovation - Firefighter Training</b>		
Received during the year	80,000	-
Recognized as revenue during the year	(35,000)	-
Balance, end of year	<b>45,000</b>	-
<b>WCB Leasehold Improvement funding</b>		
Received during the year and balance, end of year	<b>350,000</b>	-
	<b>630,292</b>	<b>368,367</b>

Grant revenues are recognized as the eligible expenditures are incurred. During the year, the eligible expenditures comprised expenses in the amount of \$28,248 (2016 - \$33,675) and capital asset additions of \$139,827 (2016 - \$190,164).

**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

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**9. Commitments**

The Association has entered into premises lease agreements at its Sherwood Park and Calgary locations. The Sherwood Park lease expires June 30, 2021, and the Calgary lease expires September 30, 2023. The estimated minimum annual payments until maturity are as follows:

2018	134,685
2019	135,631
2020	135,631
2021	112,954
2022	90,277
Thereafter, to June 30, 2023	67,708
	<hr/>
	676,886

**10. 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.

**11. 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 dependant upon WCB approval of the Association's annual business plan. As at the date of the financial statements, the Association has obtained approval of the 2018 annual business plan.

**12. Budget information**

The budget information presented in these financial statements has been approved by the Board of Directors, is unaudited, and presented for information purposes only.



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