

Safety
first

WORK
SAFETY

action

Procedures

British Columbia
Municipal Safety
Association



2017

ANNUAL REPORT

share the knowledge

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What guides us

VISION The vision of the British Columbia Municipal Safety Association is to be the health and safety resource of choice.

MISSION The central purpose of the BC Municipal Safety Association is to improve worker health and safety through the sharing of knowledge and resources within local government.

PRINCIPLES The principles governing BCMSA's actions include:

- Credible – remaining an accurate and knowledgeable information source
- Responsive – addressing the issues affecting our members in a timely fashion
- Customer focused – providing quality and cost-effective training programs and services to meet members' needs
- Innovative – setting the standard for health and safety solutions by embracing new ideas and technologies

STRATEGY The strategic objectives of the BC Municipal Safety Association are to:

1. create and deliver training and education programs throughout the year
2. reach the maximum number of members by facilitating and/or delivering training programs throughout the Province
3. ensure the Certificate of Recognition program is available to all its members and naturally aligned organizations
4. embark on an aggressive marketing plan to become the resource of choice

The following important strategies will also be followed:

1. collaborate with naturally aligned associations and capitalize on appropriate relationships
2. review and redistribute previously developed programs, ensuring they are current and technically correct

President's Message

*we all must continue to strive
to make our workplaces safer,
both physically and mentally*

As the President of the British Columbia Municipal Health & Safety Association it is once again my privilege to report about the activities of our association over the past year.

The BCMSA Board of Directors continues to focus on the strategic growth of the Association working with our partners to improve worker health and safety in the Province and support the needs of our members.

2017 again saw a few changes in the membership of our Board. Rebecca Chow moved into a new and exciting role in the field of education and Scott McMillan in health care. Their input and participation in the municipal industry has been significant and both will be missed, especially on our Board of Directors. Although they have moved on we expect that we will hear from both of them regularly as they work in naturally aligned organizations with similar hazards and issues. Sergio Picco from the City of Burnaby rejoined the board and the additional vacancy is expected to be filled at the next AGM in 2018.

2017 also saw considerable change at the BCMSA office. Cathy Cook announced her intention to retire in the fall of 2017. Cathy had served as the Executive Director since the association became funded and was one of the original founding members of the Society back in 1991. I must truly say that Cathy's contribution to our industry and her passion for safety has been significant and I wish her all the best in the future.

The Board of Directors was tasked with finding a replacement for somebody who has done so much for the association and we took time to re-evaluate and confirm our priorities and direction. Although we searched far and wide in looking for the right person to provide leadership to the BCMSA we were thrilled to know that the right person was within our own organization.

Mike Roberts stepped forward and showed us that he was the right person to take the helm of the BCMSA and provide direction for a new and exciting future for the BCMSA. His previous municipal experience, passion for safety leadership, and experience within the BCMSA were key in making this an easy choice.

One of the primary focuses for our Board of Directors has been to focus on good governance and strategic direction. The Board of Directors met in June 2017 for a Strategic Planning session to re-evaluate our priorities and start the development of a new 3 year strategic plan. In addition to planning, the Board continues to development and implement new Policies to ensure good governance.

The Association has continued to see significant uptake of the training programs we provide and the number of participants continues to grow. A testament to the quality and value of courses we offer that are specifically tailored to municipalities. With all of our success we did experience some challenges, due to low registration we had to make the hard decision to cancel our 2017 BCMSA Safety Conference in Penticton. However this is only a temporary setback and we expect to offer another slightly different conference opportunity in 2018.

Tragic events still continue to happen within our workplaces and we were reminded of that in 2017 in Fernie when 3 workers lost their lives. Whether incidents are traumatic or due to chronic exposure we all must continue to strive to make our workplaces safer, both physically and mentally.

The BC Municipal Safety Association continues to be in my opinion one of the best safety organizations and I truly believe that we are having an impact. Our injury rates continue to decrease and our 2018 base rate has decreased to \$1.91 per \$100 of assessable payroll from \$2.03. The Local Government and Related Operations CU represented over \$2.6 billion dollars in payroll and paid over \$53 million in assessments in 2017. However there is still a lot of work to be done as over 34 thousand work days were lost and over \$9 million dollars were paid for injuries that occurred in 2017.

The BCMSA will continue to provide the information, programs, and tools our members need to continue to develop strong safety cultures and exceptional safety management systems.

Our success is achieved through the dedication of all of the office staff, the members of the Board of Directors, and all of those who volunteer time to attend association meetings, conferences, quarterly meetings, and participate in the development of our programs and information. "Sharing the Knowledge" through our website, yahoo email groups, and discussions with other members continues to provide value to each organization. The pace of change seems to always be increasing and all of us working together helps us keep up and benefits our individual organizations and all of the people who work there.

As always I would encourage anybody to contact me or any of the Board of Directors with any questions, suggestions or comments. Feedback is important and always appreciated.

Sincerely,
Caleb Mierau, President, BCMSA

Executive Director's Message

Recognizing Our Past, Reaching Toward Our Future

Overall, 2017 was another amazing year for the association in supporting our industry.

However, even though we had an amazing year we also had a very unfortunate incident in Fernie BC. The BCMSA and its membership want to extend our heartfelt condolences to all the families, friends and colleagues of the deceased. It is our goal to continue to collectively find new ways to ensure these types of incidents are eliminated from our industry.

Past:

I don't know if it is possible to convey in words the sense of gratitude the membership and the BCMSA feels toward Cathy Cook. Being one of the original founders and the first Executive Director, her work as an innovator, mentor, teacher, and friend for our membership has been remarkable. She inspired everyone to promote health and safety at a level higher than I thought possible. Her guidance and vision for the BCMSA was invaluable and for that we are forever thankful.

In 2017 we continued to develop and deliver courses, resources and partnerships at a rapid pace. The partnership established between Canadian Mental Health of BC helped contributed to almost 11,000 registrants in our courses. A few new courses launched in 2017:

- Awareness of Mental Health Training
- Responding with Respect
- JOHSC Fundamentals
- Sonar Safety Leadership

As the Certifying Partner for the Local Government Classification Unit and a number of Naturally-Aligned organizations, we have continued to maintain our COR resources and were able to develop the "Online Certificate of Recognition (COR) Organization Self-Assessment". This interactive online self-assessment provides feedback on an organization's readiness for a COR review.

One of our objectives in our work plan included hosting webinars as part of an outreach initiative which resulted in great success. We offered three webinars:

- WorkSafeBC Employer Tool Kit
- Mental Health
- Respectful Workplace

Claims Duration Reduction initiative work continues to be a high priority for us, improving the workers' health and safety, as well as reducing claims costs and assessments paid to WorkSafeBC. Both WorkSafeBC and the BCMSA are working with a small group of municipalities; together we can all make a difference.

Future:

In 2018, the BCMSA will continue to support industry with resources, training, education and a BCMSA conference. The BCMSA Board of Directors has developed a very forward thinking strategic plan that will provide us with continued growth that is aligned with our Vision, Principles and Strategic Objectives.

The five Strategic Focus Areas are:

- Knowledge
- Communication
- Financial Sustainability
- COR Program
- Board Governance

Thank you to our Board of Directors, members, trainers, consultants and WorkSafeBC for continued support and recognizing the value of municipal focused safety resources.

Finally, I would like to extend my sincere appreciation to the BCMSA team. Helga, Justin, Dale, Christine and Thanh, I am honored to be part of your team and look forward to the future.

Unity is strength. . . when there is teamwork and collaboration, wonderful things can be achieved.
Mattie Stepanek

Mike Roberts
Executive Director, BCMSA

Board of Directors

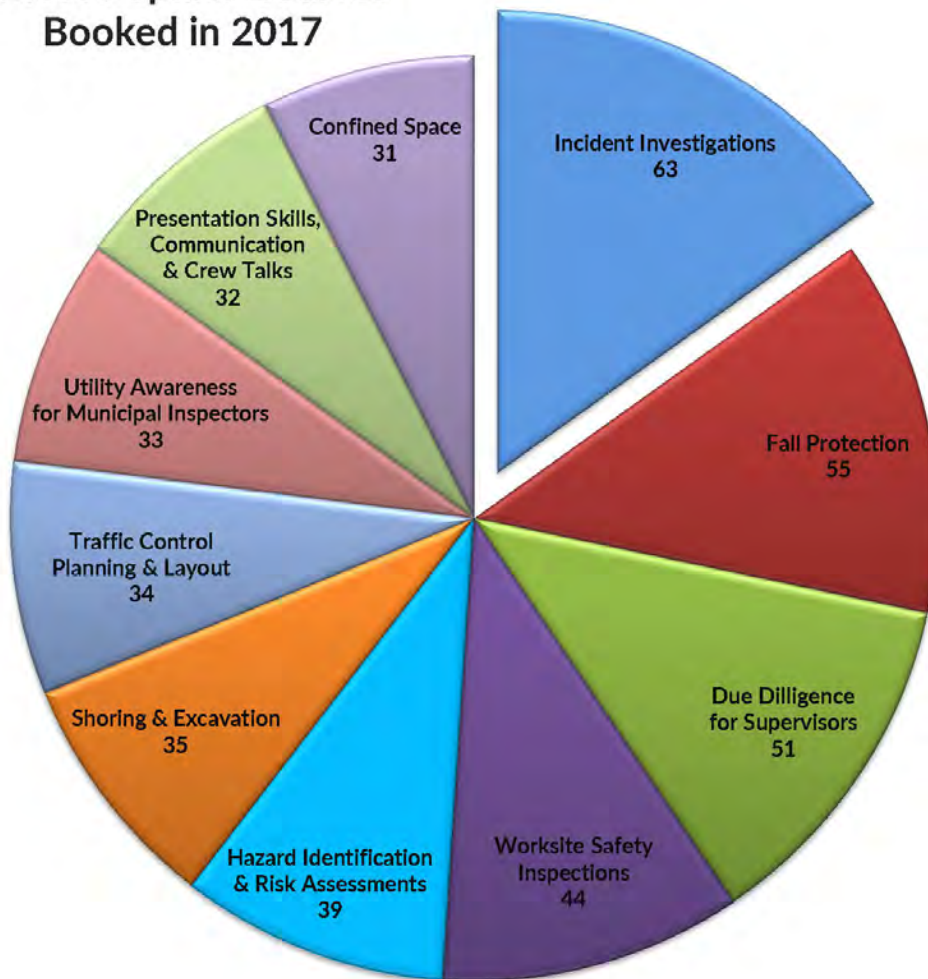
President	Caleb Mierau	Safety Manager City of Kamloops
Vice-President	Andrew Ross	Manager, Organizational Safety City of Vancouver
Secretary	Chris Gonev	Senior Human Resources Advisor District of North Vancouver
Treasurer	Carie Sandferd	Manager, Health & Safety City of New Westminster
Director	Cris Bendall	Health & Safety Advisor City of Coquitlam
Director	Rebecca Chow (resigned)	Manager Health & Safety City of Victoria
Director	Jason Duchak	OH&S Coordinator City of Nanaimo
Director	Paul Elsoff	Health & Safety Manager City of Delta
Director	Clay Fredin	Health & Safety Coordinator City of Vernon
Director	Scott McMillan (resigned)	Occupational Health & Safety Specialist City of Surrey
Director	Sergio Picco	Manager, Occupational Health & Safety City of Burnaby
Director	Nancy Taylor	Executive Director Local Government Management Association

Our staff

Executive Director	Cathy Cook (retired)
Executive Director	Mike Roberts (October)
Office Manager	Helga Hildebrandt
Manager of Audit & Training Services	Mike Roberts (January - September)
Manager of Audit & Training Services	Justin Chouhan (October)
COR Administrative Assistant	Dale Seth
Administrative Assistant	Erin Mark (resigned)
Administrative Assistant	Christine Zielke (September)
Administrative Assistant	Thanh Vo (November)

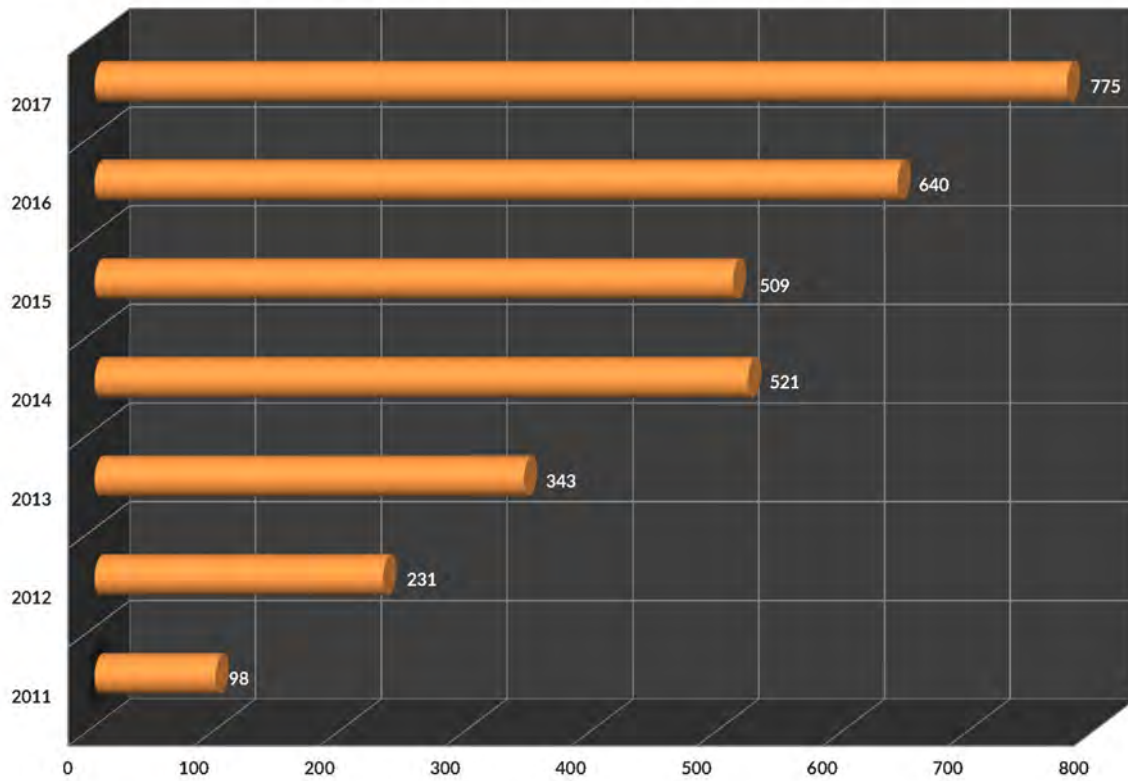
Training

**Most Popular Courses
Booked in 2017**

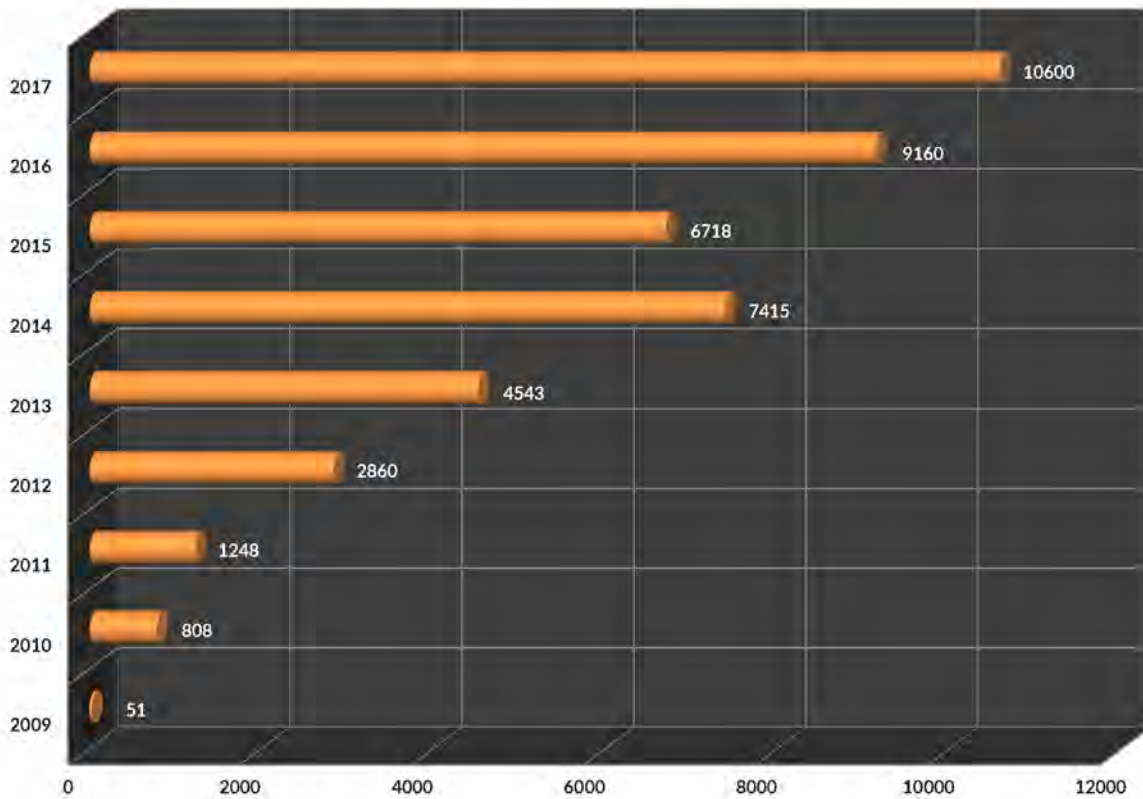


43,403 personnel
trained to
end of 2017

Courses Booked through the BCMSA



Personnel Trained by the BCMSA



1,000

SUPERVISORS SAFETY CERTIFICATE PROGRAM COMPLETIONS



From left: Sam Chauhan (Manager, Occupational Health & Safety), Anja Fouche (ByLaw Enforcement Officer, Public Safety), Justin Chouhan (Manager, Audit and Training Services, BCMSA), Jas Rehal (Manager Public Safety Operations, Public Safety).

The City of Surrey's Anja Fouche was successful in completing the course requirements for the Supervisors Safety Certificate Program (SSCP) on November 23rd. Anja was presented with the 1,000th certificate in the Program.

The Program was established in 2012 to recognize those who have invested time and energy into learning the key elements of occupational health and safety from a supervisor's perspective.

Course Catalogue

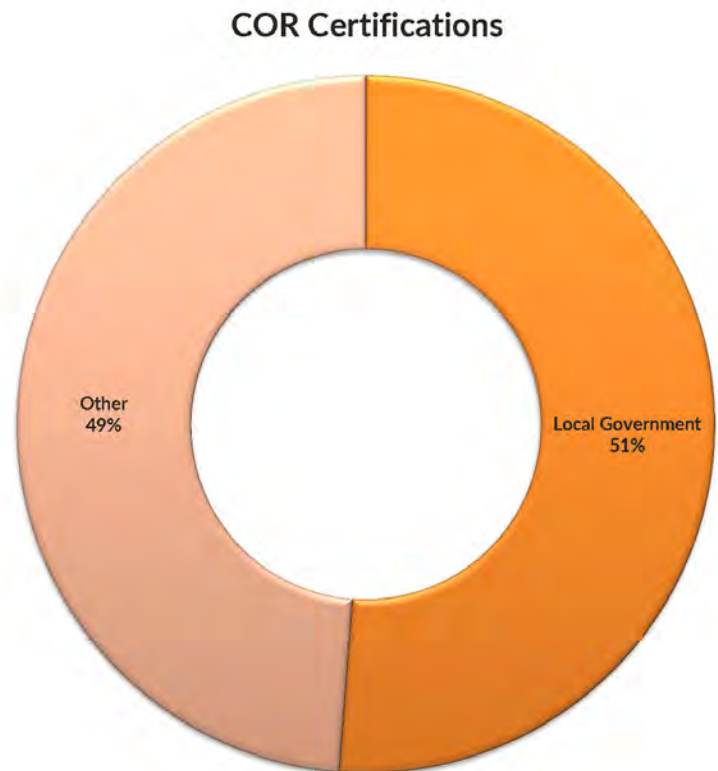
Asbestos Awareness for Firefighters	MSD Reduction Strategies for Supervisors
Asbestos, Lead, Mould and Silica Awareness	Municipal Worker Safety Certificate Program
Awareness of Mental Health	Office Ergonomics
Chainsaw Operations and Safe Practices	PoolSafeBC (on-line)
Chlorine Handling for Municipal Aquatics	PPE Basics
Confined Space Entrant	Presentation Skills, Communication & Crew Talks
Confined Space Entrant/Attendant/Rescue/Supervisor	Prevention of Workplace Violence
Contractor Safety Management	Respectful Conduct in the Workplace
Due Diligence for Supervisors	Responding with Respect - On the Front Line
Electrical Hazard Awareness for Municipal Workers	Safe and Sound: Psychologically Safe/Healthy Workplace
Emergency Scene Traffic Control	Safety Committee Member Responsibilities
Emergency Scene Traffic Control Train-the-Trainer	Safety Management Systems (on-line)
Fall Protection	Shoring & Excavation Training (SET)
First Aid with St. John Ambulance	SET Applied Field Practice
Hazard Awareness/Recognition for Municipal Inspectors	Supervisors Safety Certificate Program
Hazard Identification and Risk Assessments	Traffic Control Planning & Layout
Incident Investigations	Transportation of Dangerous Goods
Incident Investigations Level 2	Utility Awareness for Municipal Workers
Internal Auditor for Local Government COR Audits	Utility Locator Specialist
Isolation and Lockout	WHMIS 2015 (on-line)
JOHSC Fundamentals	WHMIS: Blended (1988) and 2015
Ladder Safety	Worker Responsibilities for Safety
MSD Prevention (IndustryField)	Worksite Safety Inspections

About the Certificate of Recognition Program (COR)

The Certificate of Recognition (COR) program rewards employers who have developed and implemented safety management systems against industry based standards. It provides an opportunity for employers and safety associations to take a proactive role in promoting health and safety.

Employers can reduce injuries and accidents in the workplace, reducing worker suffering and improving the workplace safety culture. Achieving and maintaining a valid COR is required for earning an annual incentive payment from WorkSafeBC.

Shown at right, "Other" organizations is comprised of Naturally Aligned Organizations who are without a Certifying Partner and have applied to participate in Local Government COR.





From left: Madelyn Davidson (Coordinator, Occupational Health and Safety), Justin Chouhan (Manager, Audit and Training Services, BCMSA), Mayor Henry Braun, Parm Phangura (Manager, Occupational Health and Safety), Allison Pye (Manager, Business Improvement).

The City of Abbotsford was successful in completing their COR certification for Safety Management Systems in December of 2017 and is to be commended for their leadership in health and safety. The heart of COR is a commitment from the highest level to do what it takes to ensure worker

health and safety and takes dedication from staff to ensure safety programs and procedures are created and maintained. The City showed commitment from every level of the organization in establishing an excellent safety culture among all workers, management, and executives.



Members of the Internal Health & Safety Committee receive COR certificate on behalf of go2HR. From left: Michele Priddy, Stephanie Mallalieu, Debbie Yule, Mike Roberts (Executive Director, BC Municipal Safety Association), Arlene Keis (CEO, go2HR), Heidi Romich (Board Chair, go2HR), Amy Knechtel

With the launch of Small Employer COR (SECOR) in early 2017, go2HR undertook the program and was audited in September. Mike Roberts, Executive Director of the BC Municipal Safety Association, presented go2HR with their official COR certificate.

The BCMSA had never awarded 100% on a certification audit before; go2HR clearly demonstrated a commitment from every level of the organization, in establishing an excellent safety culture among all workers, management, and the executive.

A close-up photograph of a green traffic light, which is illuminated. The light is set against a background of a bright blue sky filled with soft, white clouds. The word "Introducing" is written in a yellow, cursive script across the top right of the image.

Introducing

CERTIFICATE OF RECOGNITION (COR) ORGANIZATION SELF ASSESSMENT

In 2017 we introduced a free interactive online self assessment for organizations to receive feedback on their readiness for a COR review. This tool can also be used as a way to assess their current Safety Management System as measured by WorkSafeBC COR Standards and Guidelines.

COR Certified

Congratulations to these organizations for achieving COR!

AdvoCare Home Health Services
BC Rapid Transit Company Ltd.
Beacon Community Services
Burnaby Public Library
Central Okanagan School District No. 23
Chilliwack Society for Community Living
City of Abbotsford
City of Burnaby
City of Coquitlam
City of Courtenay
City of Delta
City of Kamloops
City of Kelowna
City of Maple Ridge
City of Nanaimo
City of Port Alberni
City of Port Coquitlam
City of Port Moody
City of Powell River
City of Prince George
City of Vernon

City of West Kelowna
Coast Mountain Bus Company
Delta Community Living Society
District of North Vancouver
District of Saanich
go2HR
Greater Vancouver Community Services Society
Kerr Wood Leidal Associates Ltd.
Manufacturing Safety Alliance of BC
Mennonite Benevolent Society
Metro Vancouver
posAbilities Association of British Columbia
Protrans BC Operations Ltd.
Pro Vita Care Management
Simpe'Q' Care Inc.
Sooke School District #62
Surrey School District #36
Township of Langley
Westcana Services Inc.
West Coast Express Limited

partnerships + special projects

MARCH
30

THURSDAY
March 30th
 11:00 a.m. to noon




Presenter:
ADRIAN COOK
 KEY ACCOUNT PERFORMANCE CONSULTANT
 WorkSafeBC

FREE WEBINAR:
EMPLOYER SAFETY
PLANNING TOOL KIT

Available through the Employer Safety Planning Tool Kit website, the interactive tool provides information about the safety performance of your organization and how to improve it. Participants will be able to pose questions of the facilitator and learn how to make the best use of this powerful session.

JUNE
29

THURSDAY
June 29th
 11:00 a.m. to noon




Presenters:
CATHY COOK
 EXECUTIVE DIRECTOR, BCMSA
MIKE ROBERTS
 MANAGER OF AUDIT & TRAINING SERVICES, BCMSA
JULIA KAISLA
 EXECUTIVE DIRECTOR, CMHA
 NORTH AND WEST VANCOUVER

FREE WEBINAR:
MENTAL HEALTH

- Talk about mental health
- Consider an approach for supporting each other with mental health issues in the workplace
- Talk about how to maintain our own mental health
- Learn about mental health resources in BC

Participants will be able to pose questions of the facilitator and learn how to make the best use of this powerful tool. There is no charge for this webinar. The first 100 registrants will receive log-in information a week before the session.

SEPT
28

THURSDAY
Sept 28th
 11:00 a.m. to noon




Presenter:
PHIL EASTWOOD
 MANAGING PARTNER, FIORE GROUP TRAINING INC.
 Facilitator:
MIKE ROBERTS
 MANAGER OF AUDIT & TRAINING SERVICES, BCMSA

FREE WEBINAR:
RESPECTFUL CONDUCT

- Understand their responsibility in fostering a Respectful Workplace
- Forms of workplace bullying and harassment
- Behaviors which constitute bullying and harassment
- Know what employees should do if they witness or experience bullying or harassment
- Understand what employees should do if they are accused of bullying or harassment

Participants will be able to pose questions of the facilitator and learn how to make the best use of this powerful session. There is no charge for this webinar. The first 100 registrants will receive log-in information a week before the session.



(left to right) Mike Roberts, Executive Director BCMSA; Caleb Mierau, President BCMSA; Lea Kunz, recipient District of Lake Country; Cam Manning, survivor; Tanis Stoltz, District of Lake Country and Jean Chute, St. John Ambulance Chair of the Honours and Awards

The BCMSA and St. John Ambulance recognize individuals who have acted alone or as a team in providing assistance to either those in need of medical aid using their knowledge in first aid; or those in a situation where their lives may be in danger

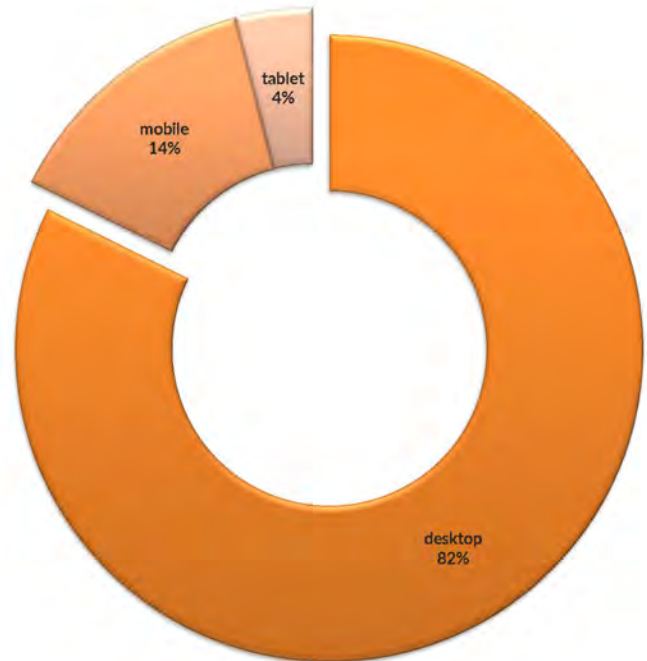
with or without the application of first aid. Lea Kunz was recognized for his actions at the BCMSA Regular General Meeting at the first annual Above and Beyond Award presentation on October 16th.

November 28th, Mike Roberts, BCMSA Executive Director, presented The District of North Vancouver (pictured), Royal Roads University and Squamish Nation with NAOSH Awards at the Annual B.C. Safety Forum & Awards Luncheon.

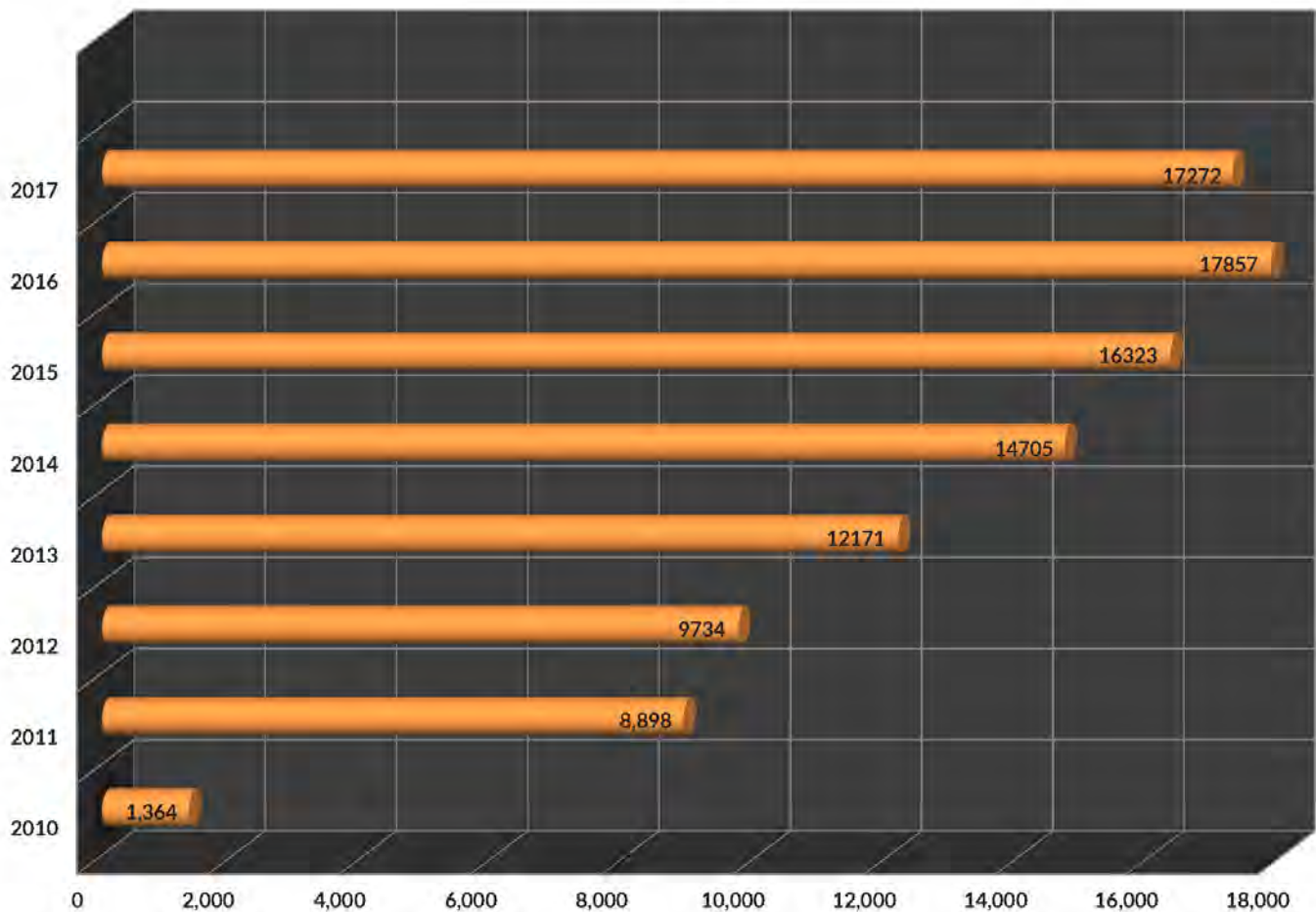


bcmsa.ca at a glance

How do 17,272 users access bcmsa.ca?



bcmsa.ca Traffic



Social Media



647 followers



132 likes

Posted on LinkedIn:

We have never had the pleasure of meeting, but as a leader in the Public Sector for 28 years I am very familiar with your (Mike Roberts) work. Watching the BCMSA grow first with Cathy and now yourself has been a real pleasure. Something our industry has needed.

Posted on BCMSA's Facebook page:

This is not something I say with a great deal of regularity about safety, but you (Cathy Cook) and your organization have done an amazing job of training and raising the awareness of safety in the province, especially amongst young workers. As a father of 2 of those young workers who have benefitted from that training, I say 'thank you'.



Disability Management Coordinators
36 members

Municipal Safety Forum
71 members

BC Municipal Safety Association
91 members

B.C. MUNICIPAL SAFETY ASSOCIATION

FINANCIAL STATEMENTS

DECEMBER 31, 2017



B.C. MUNICIPAL SAFETY ASSOCIATION

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DECEMBER 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Members of B.C. MUNICIPAL SAFETY ASSOCIATION

We have audited the accompanying financial statements of B.C. Municipal Safety Association, which comprise the statement of financial position as at December 31, 2017 and the statement of operations, statement of changes in net assets and statement of 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 organization, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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.

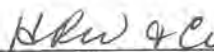
Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of B.C. Municipal 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.

Report on other legal and regulatory requirements

As required by the British Columbia Society Act, we report that, in our opinion these principles have been applied on a basis consistent with that of the preceding year.

February 22, 2018
Aldergrove, BC



HRW & Co.
Chartered Professional Accountants

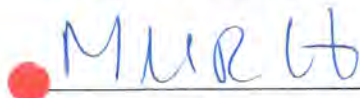
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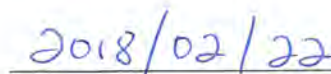
B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
ASSETS					
CURRENT					
Cash & cash equivalents (Note 3)	\$ 62,967	\$ 103,805	\$ 282,198	\$ 448,970	\$ 440,056
Accounts receivable	-	189,482	383	189,865	100,696
Funding receivable	-	133,500	200,000	333,500	331,500
GST rebate receivable	-	7,249	1,282	8,531	7,417
GST receivable	27	-	-	27	88
Inventory	-	17,440	1,046	18,486	9,083
Prepaid expenses and deposits	-	55,075	3,596	58,671	78,672
	62,994	506,551	488,505	1,058,050	967,512
INVESTMENTS (Note 4)	-	-	-	-	100,131
TANGIBLE CAPITAL ASSETS (Note 5)	42	6,896	8,106	15,044	8,967
INTANGIBLE CAPITAL ASSETS (Note 6)	-	-	64,491	64,491	50,052
	\$ 63,036	\$ 513,447	\$ 561,102	\$1,137,585	\$1,126,662
LIABILITIES					
CURRENT					
Accounts payable & accrued liabilities	\$ -	\$ 135,748	\$ 24,797	\$ 160,545	\$ 113,810
Wages payable	-	6,553	7,616	14,169	12,353
Government remittances	-	18,835	49	18,884	14,469
Deferred revenue (Note 7)	10,000	19,800	3,942	33,742	48,524
Deferred funding (Note 8)	-	133,500	200,000	333,500	331,500
	10,000	314,436	236,404	560,840	520,656
NET ASSETS					
Invested in capital assets	42	6,896	72,597	79,535	59,019
Externally restricted (Note 9)	-	-	101,000	101,000	98,750
Unrestricted	52,994	192,115	151,101	396,210	448,237
	53,036	199,011	324,698	576,745	606,006
	\$ 63,036	\$ 513,447	\$ 561,102	\$1,137,585	\$1,126,662

APPROVED ON BEHALF OF THE BOARD:

 Director

 Director

 Date

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



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
REVENUES					
Membership dues	\$ -	\$ 300	\$ -	\$ 300	\$ 300
Naturally Aligned Organization fees	-	-	8,184	8,184	11,655
WorkSafeBC funding	-	259,000	368,322	627,322	653,852
Training revenue	-	991,983	5,961	997,944	811,221
3E Online MSDS Management revenue	-	56,221	-	56,221	52,304
Other revenue	-	7,244	1,124	8,368	2,388
Interest revenue	198	-	3,909	4,107	4,823
	198	1,314,748	387,500	1,702,446	1,536,543
EXPENSES					
Accounting & legal	600	12,058	33,283	45,941	35,625
Advertising	5,571	12,760	9,886	28,217	15,972
Amortization of tangible assets	11	1,814	2,661	4,486	3,629
Amortization of intangible assets	-	-	10,096	10,096	8,456
Benefits	-	29,784	25,911	55,695	51,404
Benefits – Executive Director	-	12,551	12,552	25,103	23,038
Board expenses	-	9,697	6,801	16,498	10,636
Buildings services	-	1,447	965	2,412	2,336
Communications	32	9,522	3,775	13,329	12,383
Conference & conventions	58,296	2,077	2,294	62,667	3,408
Consultants & contractors	-	806,638	44,646	851,284	681,575
External events & meetings	117	3,546	6,872	10,535	7,020
Furniture & equipment	-	5,364	4,073	9,437	7,462
Insurance	-	4,837	3,224	8,061	8,124
Miscellaneous	168	1,392	961	2,521	3,353
Office supplies	-	4,993	3,901	8,894	8,071
Publications	-	42,896	8,741	51,637	27,058
Rent - Office	-	17,833	11,889	29,722	28,997
Salaries	-	105,452	102,912	208,364	196,612
Salary administration	-	969	643	1,612	1,331
Salaries – Executive Director	-	64,878	64,877	129,755	117,556
Technology	630	86,648	29,063	116,341	116,014
Training - Staff	-	894	475	1,369	4,663
Travel	1,461	18,636	17,634	37,731	26,322
	66,886	1,256,686	408,135	1,731,707	1,401,045
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	\$ (66,688)	\$ 58,062	\$ (20,635)	\$ (29,261)	\$ 135,498

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



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
BALANCE , beginning of year	\$ 119,724	\$ 140,949	\$ 345,333	\$ 606,006	\$ 470,508
(Deficiency) excess of revenues over expenses for the year	(66,688)	58,062	(20,635)	(29,261)	135,498
BALANCE , end of year	\$ 53,036	\$ 199,011	\$ 324,698	\$ 576,745	\$ 606,006

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



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
OPERATING ACTIVITIES					
Cash received from conference	\$ (545)	\$ -	\$ -	\$ (545)	\$ 545
Cash received from funding	-	259,000	368,322	627,322	653,852
Cash received from sponsorship	(1,500)	-	-	(1,500)	11,500
Cash received from training	-	898,772	(2,428)	896,344	835,831
Cash received from other sources	198	63,605	13,071	76,874	7,479
Cash received (paid) from GST recoverable	61	2,714	587	3,362	1,696
Cash paid to employees	-	(211,684)	(205,417)	(417,101)	(386,497)
Cash paid to suppliers	(55,956)	(997,537)	(187,382)	(1,240,875)	(1,015,182)
Net cash generated (used) from operating activities	(57,742)	14,870	(13,247)	(56,119)	109,224
CASH FLOW FROM FINANCING ACTIVITIES					
Purchase of tangible assets	-	(4,694)	(5,869)	(10,563)	(3,925)
Purchase of intangible assets	-	-	(24,536)	(24,536)	(23,674)
Purchase of investments	-	-	100,132	100,132	(100,131)
Net cash generated (used) from financing and investing activities	-	(4,694)	69,727	65,033	(127,730)
NET INCREASE (DECREASE) IN CASH	(57,742)	10,176	56,480	8,914	(18,506)
CASH & CASH EQUIVALENTS, beginning of year	120,709	93,629	225,718	440,056	458,562
CASH & CASH EQUIVALENTS, end of year	\$ 62,967	\$ 103,805	\$ 282,198	\$ 448,970	\$ 440,056

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



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

1. PURPOSE OF ORGANIZATION

B.C. Municipal Safety Association ("the Association") was incorporated under the British Columbia Societies Act on October 31, 1994. It's purpose is to promote the education of BC Municipal employees on safety and health issues, to undertake projects as defined by the Board of Directors of an educational nature for the promotion of safety and health, to cooperate with other organizations having aims and objectives similar to those of the Association by conducting and participating in joint activities, and to function at all times as an independent, non-political, non-profit body for the purpose of carrying out the purpose of the Association. The Association is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Association have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund Accounting

The Association follows the restricted fund method of accounting for contributions.

The Existing Fund reports the assets, liabilities, revenues and expenses related to the B.C. Municipal Occupational Health and Safety Conference.

The Health & Safety Activities Fund reports the assets, liabilities, revenues and expenses (including related administrative expenses) related to the WorkSafeBC Health and Safety Activities Agreement.

The COR Program Fund reports the assets, liabilities, revenues and expenses (including related administrative expenses) related to the WorkSafeBC Certificate of Recognition Program ("COR Program") Agreement.

Revenue Recognition

Restricted Contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted Contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection reasonably assured.

Cash and Cash Equivalent

Cash equivalents are comprised of highly liquid investments with maturities of 12 months or less from the year end date.

Inventory

Inventory is valued at the lower of cost or net realizable value, using the FIFO method.

Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives using the following rates and methods:

Equipment	20% declining balance method
Computer equipment	55% declining balance method
Furniture and fixtures	20% declining balance method
Leasehold improvements	60 months straight-line method
Training packages	60 months straight-line method



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Intangible Capital Assets

Intangible capital assets are stated at cost less accumulated amortization. Amortization is provided annually over the estimated useful lives of the assets at the following rates:

Software	100%
On-line training course	5 years straight-line method
Audit tool program	10 years straight-line method
Web based questionnaire	10 years straight-line method

Intangible assets are tested for impairment when events or changes in the circumstances indicate the carrying values will not be recoverable.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts presented and disclosed in the financial statements. Actual results could differ from those estimates. Significant areas of estimation include useful lives of tangible and intangible capital assets and accrued liabilities.

Financial Instruments Measurement

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, guaranteed investment certificates, trade and other receivables. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

3. CASH & CASH EQUIVALENTS

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
Cash	\$ 62,967	\$ 103,805	\$ (8,576)	\$ 158,196	\$ 179,103
GIC (maturing March 10, 2018)	-	-	45,503	45,503	252,119
GIC interest	-	-	1,897	1,897	5,781
Accrued interest	-	-	2,304	2,304	3,053
GIC (maturing April 12, 2018)	-	-	86,000	86,000	-
GIC (maturing May 7, 2018)	-	-	53,247	53,247	-
	62,967	103,805	180,375	347,147	440,056
Money Maximizer - principal	-	-	98,250	98,250	-
Money Maximizer - interest	-	-	3,499	3,499	-
Accrued interest	-	-	74	74	-
	-	-	101,823	101,823	-
	\$ 62,967	\$ 103,805	\$ 282,198	\$ 448,970	\$ 440,056

B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

4. INVESTMENTS

	2017	2016
B2B Bank GIC (maturing March 10, 2018)	\$ -	\$ 45,503
Home Trust Company GIC (maturing March 10, 2018)	-	53,247
Accrued interest	-	1,381
	\$ -	\$ 100,131

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2017	Net Book Value 2016
Equipment	\$ 6,270	\$ 4,635	\$ 1,635	\$ 2,044
Computer equipment	20,493	18,865	1,628	1,334
Furniture & fixtures	16,841	10,439	6,402	4,908
Leasehold improvements	6,319	940	5,379	681
Training packages	652	652	-	-
	\$ 50,575	\$ 35,531	\$ 15,044	\$ 8,967

6. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2017	Net Book Value 2016
Software	\$ 2,575	\$ 2,575	\$ -	\$ -
On-line training course	15,906	15,906	-	-
Audit tool program	52,755	31,653	21,102	26,378
Web page design	48,210	4,821	43,389	23,674
	\$ 119,446	\$ 54,955	\$ 64,491	\$ 50,052

7. DEFERRED REVENUE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
Conference Income	\$ -	\$ -	\$ -	\$ -	\$ 2,045
3E Online MSDS Management	-	19,673	-	19,673	18,995
WorkSafeBC (Sponsorship)	10,000	-	-	10,000	10,000
Naturally Aligned Organizations	-	-	3,942	3,942	12,126
Official Disability Guidelines	-	127	-	127	108
Training revenue (re: 2017)	-	-	-	-	5,250
	\$ 10,000	\$ 19,800	\$ 3,942	\$ 33,742	\$ 48,524

B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

8. DEFERRED FUNDING

Deferred operating funding in the Health & Safety Activities Fund and the COR Program Fund represent restricted operating contributions related to a subsequent year.

	Health & Safety Activities Fund	COR Program Fund	2017 Total	2016 Total
WorkSafeBC	\$ 133,500	\$ 200,000	\$ 333,500	\$ 331,500

9. EXTERNALLY RESTRICTED NET ASSETS

Certificate of Recognition Program Reserve Fund

	2017	2016
Balance, beginning of year	\$ 98,750	\$ 45,503
Additions	2,250	53,247
Balance, end of year	\$ 101,000	\$ 98,750

The Association's Board of Directors has established a Reserve Fund with the approval of WorkSafeBC. The Association can only utilize funds from the Reserve Fund with authorization from the Association's Board of Directors and prior written approval from WorkSafeBC. Reserve Funds may only be used for purposes as outlined in the agreement with WorkSafeBC dated December 1, 2017.

10. RELATED PARTY TRANSACTIONS

During the year, the Association paid one of its executive officers the amount of \$25,929 for consulting fees. The transaction occurred in the normal course of operations and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

11. MUNICIPAL PENSION PLAN

The Association and its employees contribute to the Municipal Pension Plan, a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of the plan funding. The most recent valuation as at December 31, 2015, indicated a \$2.2 billion funding surplus for basic pension benefits on a going concern basis. The plan's annual report is available at the following address: mpp.pensionsbc.ca.

The Association paid \$35,036 for employer contributions to the plan in fiscal 2017 (\$31,121 in fiscal 2016).

12. LEASE COMMITMENTS

The Association leases premises under a long-term lease that expires on September 30, 2019. The lease contains one five year option to renew.

Future minimum lease payments are as follows:

2018	\$ 29,722
2019	22,707
	<u>\$ 52,429</u>



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

12. LEASE COMMITMENTS (continued)

The Association leases a printer/copier under a long-term lease that expires on August 31, 2020.

Future minimum lease payments are as follows:

2018	\$ 4,788
2019	4,788
2020	3,591
	<hr/>
	\$ 13,167

13. SUBSEQUENT EVENTS

On December 1, 2017 the Association signed new funding agreements with WorkSafeBC for both Health and Safety Activities and COR Program funding. The agreements are effective for the period commencing January 1, 2018 and ending December 31, 2018.

14. ECONOMIC DEPENDENCE

The Association is economically dependant on WorkSafeBC funding which represents 37% of total revenue (43% in 2016).

15. FINANCIAL RISKS

The Association is exposed to various risks through its financial instruments without being exposed to concentrations of risk. The following analysis describes the Association's risk exposure as at December 31, 2017.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect to its accounts payable. There has been no change to the risk exposure from the previous year.

Credit Risk

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association is exposed to credit risk with respect to its accounts receivable and funding receivable as reported on the balance sheet. There has been no change to the risk exposure from the previous year.

16. MANAGEMENT OF CAPITAL

The Association's principal sources of capital are funding received from WorkSafeBC and training revenue. The Association defines capital to be net assets.

The Association's objectives when managing capital are to fund its operational requirements and capital assets additions. The Association makes adjustments based on available funding and economic conditions. Currently, the Association's strategy is to monitor expenditures to preserve capital in accordance with available and budgeted funding.

The Association is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purpose outlined in the bylaws, budget and funding instructions. The Association has complied with the external restrictions on the funding provided.

17. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.



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