



**2018**  
ANNUAL REPORT

---

---

# Contents

---

---

President's Message	4
Executive Director's Message	5
Board of Directors	6
About Us	7
Our Team	8
Core Values	9
Training Overview	10
Certificate of Recognition	12
Joint Annual Conference	14
Partnerships & Special Projects	16
bcmsa.ca and Social Media	18
Audited Financial Statements	21

# President's Message

---

NELA GRAHAM

---

“Never doubt that a small group of thoughtful, committed, citizens can change the world. Indeed, it is the only thing that ever has.”— Margaret Mead

As the President of the British Columbia Municipal Safety Association it is my privilege to report annually about the activities of our association over the past year. What a year it has been. This past year has been one of firsts, both for the BCMSA and for me in my first year as new President. We partnered with the Public Works Association of BC (PWABC) for a joint conference that was a sold out success. The partnership is a natural alignment of our two associations supporting the municipal sector in BC and we learned a great deal from each other, both in the education sessions and in the numerous networking opportunities throughout the conference. It was a great example of sharing the knowledge, and we are already planning many more such exciting conferences together - such as this September 15<sup>th</sup> in Penticton - mark your calendars!

Another new and productive partnership was with the BC Water and Wastewater Association, with whom we partnered to collect information and share our experiences relating to Part 9 of the OHS Regulations on Confined Spaces. Along with other stakeholders across the municipal and water and wastewater sectors, the group produced a discussion paper outlining the challenges that this Part of the Regulations presents for our sectors in BC. This sort of work helps to support our members to ensure we are all well informed and our voices are shared and heard - especially in a year where confined space entry was a key focus for WorkSafeBC in the municipal sector, and as pre-consultations are beginning for amendments to Part 9 of the Regulation. I was privileged to be part of this working group and would like to thank everyone who participated and shared their confined space experiences with us over this last year. The discussion paper is now posted on our BCMSA website for your reference and we welcome continued input and feedback.

2018 was also the first full year with our new Executive Director Mike Roberts, who has shown great leadership in supporting the BCMSA staff team, members, and board to advance our association from

a small, homegrown, and well-respected Health and Safety Association, to what is truly the health and safety resource of choice for the municipal sector and beyond. This growth helps to sustain our provision of service to our municipal members while ensuring that we learn from the experience of others and remain on the cutting edge of what's new and developing in the arena of health and safety - such as mental health, fatigue, and occupational disease prevention. New technologies are developing at a rate that is faster than ever, and we are responding by investigating new ways to stay current and relevant - such as through webinars, virtual classrooms, new online resources, and our new website.

This year has also been one of considerable change, especially for our Board of Directors. After many years of outstanding service to the BCMSA we saw several board members leave their positions as directors, and leave a legacy for us. We are grateful for their contributions and for those who stepped forward to serve as new Board members (see Page 6). As I reflect upon this incredible opportunity to support such a wonderful association and work with these distinguished industry professionals, I am truly grateful and reminded that our volunteer Board and all our members and partners give of their own time and energy to help advance our mission: to improve worker health and safety through the sharing of knowledge and resources. Unfortunately, despite all our efforts and advancement, too many of our co-workers are still suffering injury and illness at work and our injury rates in local government have not been decreasing. We have much work to do as a group of safety professionals and as an association, but I'm very optimistic that our thoughtful and committed group can continue to affect change and have a real and lasting impact on the health and safety of workers in BC. As the BCMSA continues to grow, we need the support and input of our members to guide our service. Tell us what you think, tell us what you want - it is our collective voice that makes us strong.

# Executive Director's Message

---

MIKE ROBERTS

---

It has been my honor to work and service the municipal industry in Health and Safety.

This report highlights a few of the BCMSA's activities over the past twelve months. It serves as an important element of the accountability that the BCMSA has back to its members.

Our work is focused around our mission, to improve worker health and safety and enhance safety culture through the sharing of knowledge and resources. That mission – and our resulting activities – are classified into three broad areas: Resources, Training and the Certificate of Recognition.

The 2018-2020 Strategic Plan continues to provide guidance, strong framework for ongoing technical advancement and forward-thinking. As a result, this modernization has enabled BCMSA to complete over 63% strategic actions.

From my perspective, three themes dominated this past year.

First, the BCMSA's Board of Directors were able to stabilize aspects of BCMSA's position financially. The BCMSA Board of Directors showed unwavering commitment, participation and influence in system strategies involving service delivery, information and methods of funding.

Second, responding to the demand and needs from industry for training. Much of the year was also taken in supporting members needs and advancing ideas for specific health and safety topics. This included:

- launching over 250 online awareness courses
- introducing a mobile equipment stream
- Fatigue management courses
- SONAR Safety Leadership course

With a selection of new course delivery systems implemented and in place, a variety of new courses were introduced, and over 12,400 course registrants were trained. A focus on continuous improvement and high-quality educational programming continues to be one of our top priorities.

Third, our first Annual Joint Conference with the Public Works Association of BC took place in Sun Peaks. Thank you to everyone who participated in the conference. Our goal was to provide our delegates with a diverse range of topics to optimize their learning experience. With great presentations, a fantastic tradeshow and generous sponsors we truly

believe we achieved this.... a sold-out conference!! In saying that, we want to continue to meet and bring inspired people together in forums like this and to ensure our industry remains at the cutting edge. Please join us this year in Penticton on September 15<sup>th</sup> to 17<sup>th</sup>.

As this year comes to an end and 2019 is upon us, I would like to thank the British Columbia Municipal Safety Association Board of Directors,

members, trainers, consultants and WorkSafeBC for their continued support.

Finally, the BCMSA team. Dreaming big becomes an addiction when a highly motivated team is there to achieve it. It's always been an honor working with you! Thank you, Helga, Justin, Dale, Christine, Thanh and Lisa for all your support.

"A focus on continuous improvement and high-quality educational programming continues to be one of our top priorities."

# Board of Directors

---

Distinguished industry professionals working together.

---

**NELA GRAHAM**

**President**

Supervisor, Occupational Health and Safety  
Metro Vancouver

**ANDREW ROSS**

**Vice-President**

Manager, Occupational Health & Safety  
City of Vancouver

**JANICE WILLIAMS**

**Secretary**

Manager of Health & Safety  
City of Victoria

**SERGIO PICCO**

**Treasurer**

Manager, Occupational Health & Safety  
City of Burnaby

**CRIS BENDALL**

**Director**

Manager, Occupational Health and Safety  
City of Coquitlam

**JASON DUCHAK (resigned)**

**Director**

OH&S Coordinator  
City of Nanaimo

**PAUL ELSOFF (resigned)**

**Director**

Health & Safety Manager  
City of Delta

**CLAY FREDIN**

**Director**

Health & Safety Coordinator  
City of Vernon

**CHRIS GONEV (resigned)**

**Secretary**

Senior Human Resources Advisor  
District of North Vancouver

**CALEB MIERAU**

**Director**

Safety Manager  
City of Kamloops

**NATHAN PETERS**

**Director**

Occupational Health & Safety Advisor  
City of Kelowna

**PARM PHANGURA**

**Director**

Manager, Occupational Health & Safety  
City of Abbotsford

**CARIE SANDFERD (resigned)**

**Treasurer**

Manager, Health & Safety  
City of New Westminster

**RONDI SHANKS**

**Director**

OH&S / Return to Work Coordinator  
City of Port Alberni

**NANCY TAYLOR**

**Director**

Executive Director  
Local Government Management Association

# About Us

**OUR VISION** To be the health and safety resource of choice.

**OUR MISSION** To improve worker health and safety and enhance safety culture through the sharing of knowledge and resources.

**OUR PRINCIPLES** The principles governing BCMSA's actions include:

- Credibility – we will remain an accurate and knowledgeable information source.
- Responsiveness – we will address the issues affecting our members in a timely fashion.
- Customer focused – we will provide quality and cost-effective training programs and services to meet members' needs.
- Innovation – we will raise the standard of health and safety solutions by embracing new ideas and technologies.
- Integrity - we will carry out our work with integrity and instill trust in health and safety practices.
- Influence - we will have a positive impact on health and safety culture.

**STRATEGIC FOCUS AREAS**

1. Knowledge
2. Communication
3. Financial Stability
4. COR Program
5. Board Governance





# Our Team

A perfect blend of safety expertise and administrative magic.  
It's our people formula for a great BCMSA.

---

**MIKE ROBERTS**  
Executive Director

**JUSTIN CHOUHAN**  
Manager of Audit  
& Training Services

**HELGA HILDEBRANDT**  
Office Manager

**LISA KESERIC**  
Finance Assistant

**DALE SETH**  
COR Program Administrator

**THANH VO**  
Administrative Assistant

**CHRISTINE ZIELKE**  
Administrative Assistant

# Core Values

Supporting the vision, shaping the culture  
and reflecting what our team values.

---

## *appreciation*

we are grateful for the  
appreciation we receive,  
appreciate each other,  
and our customers

## *leadership*

we strive to always  
be innovative leaders  
in promoting municipal  
employee safety

## *commitment*

we are committed  
to delivering the  
best service possible

## *success*

we measure our success  
by the safety of  
municipal employees

## *make a difference*

we make a difference  
in the lives of municipal  
employees by generating  
a commitment to safety  
at work and at home

## *teamwork*

we consider ourselves  
part of your team  
working with you to  
support your safety goals



# Training Overview

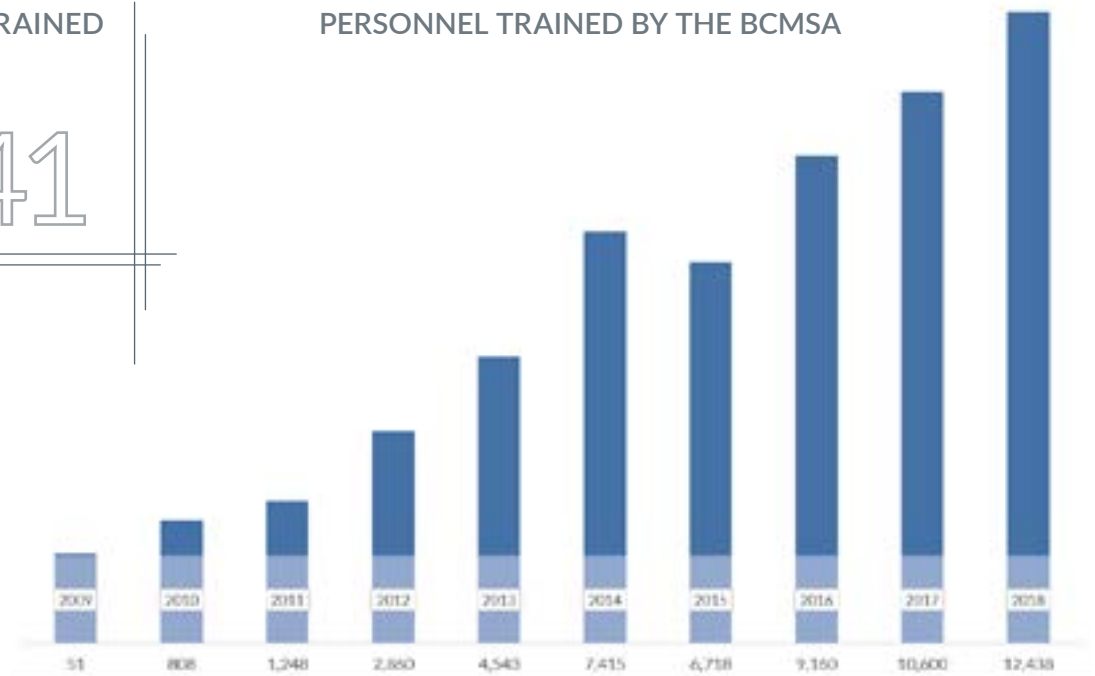
COURSES BOOKED THROUGH THE BCMSA



TOTAL PERSONNEL TRAINED  
2009 - 2018

55,841

PERSONNEL TRAINED BY THE BCMSA



# Course Catalogue

## *Aerial Work Platform Operator Training\**

Asbestos Awareness for Firefighters

Asbestos, Lead, Mould and Silica Awareness

Awareness of Mental Health

## *Backhoe Operator Training\**

## *Bucket Truck Operator Training\**

Chainsaw Operations and Safe Practices

Confined Space Attendant/Entry Supervisor

Confined Space Entrant

Contractor Safety Management

## *Counterbalanced/Vertical Mast Forklift\**

Due Diligence for Supervisors

Electrical Hazard Awareness for Municipal Workers

Emergency Scene Traffic Control

Emergency Scene Traffic Control Train-the-Trainer

Fall Protection

## *Fatigue Management: Sr. Leadership/Management\**

## *Fatigue Management: Supervisor/H&S Committees\**

Hazard Awareness/Recog for Municipal Inspectors

Hazard Identification and Risk Assessments

Incident Investigations

Incident Investigations Level 2

Internal Auditor

Isolation and Lockout

JOHSC Fundamentals

Ladder Safety

MSD Prevention (IndustryField)

MSD Reduction Strategies for Supervisors

Office Ergonomics

## *Overhead Crane Safety Training\**

PPE Basics

## *Practical Rigging Training\**

Presentation Skills, Communication & Crew Talks

Prevention of Workplace Violence

Respectful Conduct in the Workplace

Responding with Respect - On the Front Line

Safe and Sound: Safe & Healthy Workplace

Safety Committee Member Responsibilities

Safety Management Systems

Shoring & Excavation Training (SET)

SET Applied Field Practice

## *Skid Steer Loader Operator Training\**

## *SONAR Safety Leadership\**

## *Telehandler/Variable Reach Forklift Operator\**

## *Traffic Control Management\**

Traffic Control Planning & Layout

Transportation of Dangerous Goods

## *Truck Mounted Crane Safety Training\**

Utility Awareness for Municipal Workers

Utility Locator Specialist

## *Wheel Loader/Front-End Loader Operator\**

WHMIS GHS 2015

Worksite Safety Inspections

*200+ online safety awareness courses\**

*\*new course introduced in 2018*

# Certificate of Recognition (COR)

---

BCMSA awards the Certificate of Recognition (COR) to employers who are dedicated to proactively improving workplace safety.

---

COR allows employers to assess their health and safety management and is an invaluable tool when it comes to reducing injuries and accidents in the workplace and improving workplace safety culture.

The COR program rewards large and small employers who have developed and implemented safety management systems against industry-based standards.

Benefits of COR include:

- By promoting health and safety excellence as part of a nationwide network, your organization demonstrates that you have an active health and safety management system.
- Besides being a requirement for earning an annual incentive payment from WorkSafeBC, the COR certificate is recognized and respected by industries throughout Canada.
- A proven means to reduce injuries and accidents and to protect the health and safety of all workers at all times.

## COR Organization Self Assessment

95 members = 768 reports generated

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.



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 Soc  
 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  
 Tymac Launch Services Ltd.  
 Westcana Services Inc.  
 West Coast Express Limited

# Joint Conference 2018

Plan for tomorrow. Be prepared for today.



Our inaugural 2018 joint conference in Sun Peaks included 48 technical presentations, 90 exhibitors, and 270 delegates representing over 130 municipalities, districts, towns, First Nations, government agencies, and private companies. Exhibitors were an integral part of this premier professional development and networking opportunity for safety and public works professionals in British Columbia.



Working together to deliver a conference experience like no other.



# September 16-19, 2018

## SUN PEAKS GRAND HOTEL & CONFERENCE CENTRE

*"I liked the joint Operations/Safety aspect. To see Operations attending safety sessions and Safety staff attending operations sessions made an old man's heart feel good. We have come a long way in the 30 years I've been in the industry - it's about time the two sides got together."*



*"Very well run - one of the best I've been to in BC. The organizers were going above and beyond in order to help delegates, and in making everyone feel welcome."*

*"Food was great and the variety of presentations. Plenary speakers each day were fantastic! Loved that I laughed, networked, met some great people."*



*"I enjoyed Confined Space Rescue, exhibitors also had solutions that worked in conjunction with these workshops."*

**Our inaugural Joint Conference & Trade Show  
in beautiful Sun Peaks was SOLD OUT!  
Thanks to all who participated.**

# Partnerships + Special Projects



Several times a year BCMSA hosts a free one-hour webinar on trending topics. During each session, moderators provide an overview and answer questions. Free and interactive – it's a win/win.

2018 topics:

*Creating a Win/Win... Best Practices in Injury Management* - WorkSafeBC

*Fatigue Management* - Solaris Fatigue Mgmt

*Building and sustaining best workplace road safety practices* - Road Safety at Work

## • Above & Beyond 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.

Cheryl Lynn and Jennifer Theobald, both City of Port Moody employees, were recognized for their life-saving efforts at a ceremony in Port Moody on September 18<sup>th</sup>.



View the [SJA Award Acceptance 9.18.18 Port Moody](#)

# NAOSH Awards

The North American Occupational Safety and Health (NAOSH) Week is an annual, continent-wide event where employers, workers, and all partners in occupational health and safety collaborate to promote injury and illness prevention in the workplace.

BCMSA's Justin Chouhan, Manager of Audit & Training Services, proudly presented the following local government category awards.

- Safety & Health Champion Award (3)
- Safety & Health Team Award



*Pictured with Justin Chouhan (left to right):*

- Parm Phangura, City of Abbotsford
- Edward Reschke, District of Hudson's Hope
- Ray Kerr, City of Surrey

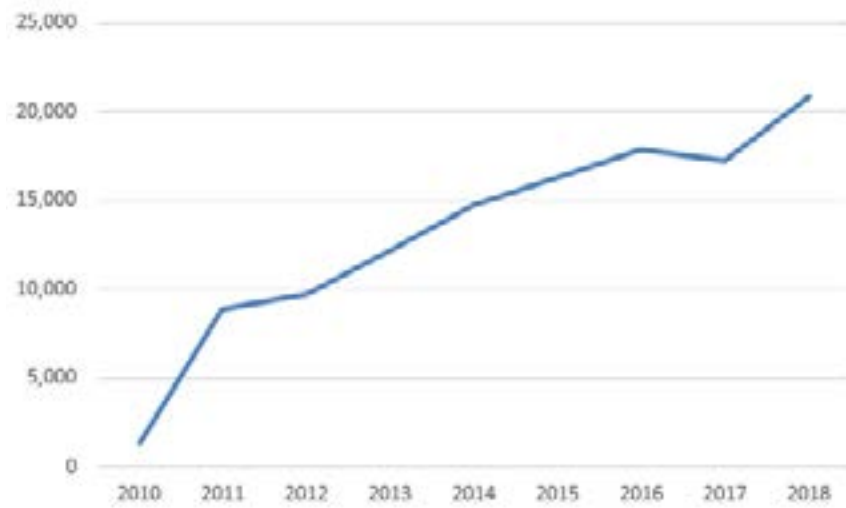


A photograph of a person's hands typing on a silver laptop keyboard. The laptop is open on a dark wooden desk. In the bottom left corner, a white smartphone is visible, displaying the time 10:45 and the date Mon, August 2015. The background is slightly blurred, showing a dark wooden surface.

Resources at your fingertips 24/7  
because your safety is our business.

connection + conversation = sharing the knowledge

## bcmsa.ca users



## Social Media.



THREE DISCUSSION GROUPS		
MUNICIPAL SAFETY FORUM	BC MUNICIPAL SAFETY ASSOCIATION	DISABILITY MANAGEMENT COORDINATORS



*“Plan the work . . .  
work the plan.”*

**B.C. MUNICIPAL SAFETY ASSOCIATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2018**

---



**B.C. MUNICIPAL SAFETY ASSOCIATION**

**INDEX TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2018**

---

	Page
INDEPENDENT AUDITOR'S REPORT	1
Statement of Financial Position	2
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 - 11

---



## 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, 2018 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.

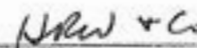
### Opinion

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, 2018 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.

March 19, 2019  
Aldergrove, BC

  
\_\_\_\_\_  
HRW & Co.  
Chartered Professional Accountants

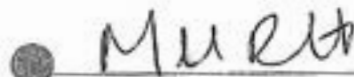
27338 FRASER HWY.  
ALDERGROVE, B.C. V4W 3P8  
TELEPHONE: 604-856-5234  
FAX: 604-857-9177  
hrw.ca@shawbiz.ca

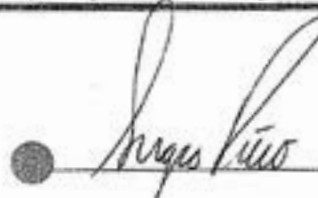


**B.C. MUNICIPAL SAFETY ASSOCIATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2018**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2018 Total	2017 Total
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash & cash equivalents (Note 3)	\$ 40,924	\$ 197,349	\$ 156,449	\$ 394,722	\$ 448,970
Accounts receivable	60,528	182,342	1,732	244,602	189,865
Funding receivable	-	137,505	240,000	377,505	333,500
GST rebate receivable (Note 4)	-	11,091	1,361	12,452	8,531
GST receivable	139	-	-	139	27
Inventory	-	15,163	686	15,849	18,498
Prepaid expenses and deposits	10,164	58,130	5,525	73,819	58,671
	111,755	601,580	405,753	1,119,088	1,058,050
<b>INVESTMENTS</b> (Note 5)	-	-	154,811	154,811	-
<b>TANGIBLE CAPITAL ASSETS</b> (Note 6)	34	9,827	10,085	19,946	15,044
<b>INTANGIBLE CAPITAL ASSETS</b> (Note 7)	-	-	54,395	54,395	64,491
	<b>\$ 111,789</b>	<b>\$ 611,407</b>	<b>\$ 625,044</b>	<b>\$1,348,240</b>	<b>\$1,137,585</b>
<b>LIABILITIES</b>					
<b>CURRENT</b>					
Accounts payable & accrued liabilities	\$ 3,148	\$ 127,925	\$ 25,178	\$ 156,251	\$ 160,545
Wages payable	-	7,691	7,080	14,771	14,169
Government remittances	-	18,918	25	18,943	18,884
Deferred revenue (Note 8)	-	21,568	7	21,575	33,742
Deferred funding (Note 9)	-	137,505	240,000	377,505	333,500
	3,148	313,607	272,290	589,045	560,840
<b>NET ASSETS</b>					
Invested in capital assets	34	9,827	64,480	74,341	79,535
Externally restricted (Note 10)	-	-	101,000	101,000	101,000
Unrestricted	108,607	287,973	187,274	583,854	396,210
	108,641	297,800	352,754	759,195	576,745
	<b>\$ 111,789</b>	<b>\$ 611,407</b>	<b>\$ 625,044</b>	<b>\$1,348,240</b>	<b>\$1,137,585</b>

APPROVED ON BEHALF OF THE BOARD:

 Director

 Director

2019/03/20 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, 2018**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2018 Total	2017 Total
<b>REVENUES</b>					
Membership dues	\$ -	\$ 300	\$ -	\$ 300	\$ 300
Naturally Aligned Organization fees	-	-	3,935	3,935	8,184
WorkSafeBC funding	-	267,000	400,000	667,000	627,322
Training revenue	-	1,121,883	4,431	1,126,314	997,944
Online training revenue	-	7,687	6,290	13,977	-
3E Online MSDS Management revenue	-	54,639	-	54,639	56,221
Other revenue	-	1,781	913	2,694	8,368
Interest revenue	21	-	5,058	5,079	4,107
Conference Revenue	74,028	-	-	74,028	-
	74,049	1,453,290	420,627	1,947,966	1,702,446
<b>EXPENSES</b>					
Accounting & legal	480	11,101	10,537	22,118	45,941
Advertising	2,629	8,497	7,059	18,185	28,217
Amortization of tangible assets	8	3,805	3,533	7,346	4,486
Amortization of intangible assets	-	-	10,096	10,096	10,096
Benefits	-	46,454	43,748	90,202	80,798
Board expenses	-	4,613	3,780	8,393	16,498
Buildings services	-	1,482	1,204	2,686	2,412
Communications	-	7,432	4,238	11,670	13,329
Conference & conventions	9,150	1,394	1,633	12,177	62,667
Consultants & contractors	1,876	911,621	58,082	971,579	851,284
External events & meetings	-	1,262	1,777	3,039	10,535
Furniture & equipment	-	3,920	3,208	7,128	9,437
Insurance	-	4,629	3,788	8,417	8,061
Miscellaneous	215	1,840	1,657	3,712	2,521
Office supplies	-	4,874	2,900	7,774	8,894
Publications	-	41,293	5,759	47,052	51,637
Rent - Office	-	16,756	13,709	30,465	29,722
Salaries	-	198,667	181,523	380,190	338,119
Salary administration	-	737	671	1,408	1,612
Technology	1,271	73,633	23,494	98,398	116,341
Training - Staff	-	-	811	811	1,369
Travel	2,815	10,491	9,364	22,670	37,731
	18,444	1,354,501	392,571	1,765,516	1,731,707
<b>EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENSES</b>	<b>\$ 55,605</b>	<b>\$ 98,789</b>	<b>\$ 28,056</b>	<b>\$ 182,450</b>	<b>\$ (29,261)</b>

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, 2018**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2018 Total	2017 Total
<b>BALANCE</b> , beginning of year	\$ 53,036	\$ 199,011	\$ 324,698	\$ 576,745	\$ 606,006
Excess (deficiency) of revenues over expenses for the year	55,605	98,789	28,056	182,450	(29,261)
<b>BALANCE</b> , end of year	<b>\$ 108,641</b>	<b>\$ 297,800</b>	<b>\$ 352,754</b>	<b>\$ 759,195</b>	<b>\$ 576,745</b>

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, 2018**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2018 Total	2017 Total
<b>OPERATING ACTIVITIES</b>					
Cash received from conference	\$ -	\$ -	\$ -	\$ -	\$ (545)
Cash received from funding	-	267,000	400,000	667,000	627,322
Cash received from sponsorship	3,500	-	-	3,500	(1,500)
Cash received from training	-	1,138,318	5,259	1,143,628	896,344
Cash received from other sources	21	56,880	10,084	66,985	76,874
Cash received (paid) from GST recoverable	(112)	(3,759)	(66)	(3,940)	3,362
Cash paid to employees	-	(243,983)	(225,807)	(469,790)	(417,101)
Cash paid to suppliers	(25,452)	(1,114,176)	(154,897)	(1,294,571)	(1,240,875)
Net cash generated (used) from operating activities	(22,043)	100,280	34,573	112,810	(56,119)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
Purchase of tangible assets	-	(6,736)	(5,512)	(12,248)	(10,563)
Purchase of intangible assets	-	-	-	-	(24,536)
Purchase of investments	-	-	(154,810)	(154,810)	100,132
Net cash generated (used) from financing and investing activities	-	(6,736)	(160,322)	(167,058)	65,033
<b>NET (DECREASE) INCREASE IN CASH</b>	(22,043)	93,544	(125,749)	(54,248)	8,914
<b>CASH &amp; CASH EQUIVALENTS, beginning of year</b>	62,967	103,805	282,198	448,970	440,056
<b>CASH &amp; CASH EQUIVALENTS, end of year</b>	<b>\$ 40,924</b>	<b>\$ 197,349</b>	<b>\$ 156,449</b>	<b>\$ 394,722</b>	<b>\$ 448,970</b>

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, 2018**

**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 (once they have been put into use):

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
Mobile technology	60 months straight-line method



**B.C. MUNICIPAL SAFETY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**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	2018 Total	2017 Total
Cash	\$ 40,924	\$ 197,349	\$ 25,429	\$ 263,702	\$ 158,195
Investment cash account	-	-	15	15	-
GIC (maturing May 9, 2019)	-	-	37,973	37,973	-
GIC (maturing March 10, 2018)	-	-	-	-	45,503
GIC interest	-	-	-	-	1,897
Accrued interest	-	-	579	579	2,304
GIC (maturing April 12, 2018)	-	-	-	-	86,000
GIC (maturing May 7, 2018)	-	-	-	-	53,247
	40,924	197,349	63,996	302,269	347,147
Money Maximizer - principal	-	-	88,250	88,250	98,250
Money Maximizer - interest	-	-	4,203	4,203	3,499
Accrued interest	-	-	-	-	74
	-	-	92,453	92,453	101,823
	<b>\$ 40,924</b>	<b>\$ 197,349</b>	<b>\$ 156,449</b>	<b>\$ 394,722</b>	<b>\$ 448,970</b>

*2BRN*



**B.C. MUNICIPAL SAFETY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**4. GST REBATE RECEIVABLE**

GST rebate receivable has been netted with overclaimed GST Input Tax Credits for the year.

	Health & Safety Activities Fund	COR Program Fund	2018 Total
Total GST Rebate claimable	\$ 22,848	\$ 2,668	\$ 25,516
Less: Overclaimed input tax credits	(11,757)	(1,307)	(13,064)
Net GST Rebate Receivable	\$ 11,091	\$ 1,361	\$ 12,452

**5. INVESTMENTS**

	2018	2017
GIC (maturing May 11, 2020)	\$ 37,973	\$ -
GIC (maturing May 10, 2021)	37,973	-
GIC (maturing May 9, 2022)	37,973	-
GIC (maturing May 9, 2023)	37,973	-
Accrued interest	2,919	-
	<b>\$ 154,811</b>	<b>\$ -</b>

**6. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated Amortization	Net Book Value 2018	Net Book Value 2017
Equipment	\$ 6,270	\$ 4,962	\$ 1,308	\$ 1,635
Computer equipment	27,786	23,772	4,014	1,628
Furniture and fixtures	18,568	12,065	6,503	6,402
Leasehold improvements	6,319	1,426	4,893	5,379
Training packages	652	652	-	-
Mobile Technology	3,228	-	3,228	-
	<b>\$ 62,823</b>	<b>\$ 42,877</b>	<b>\$ 19,946</b>	<b>\$ 15,044</b>

**7. INTANGIBLE CAPITAL ASSETS**

	Cost	Accumulated Amortization	Net Book Value 2018	Net Book Value 2017
Software	\$ 2,575	\$ 2,575	\$ -	\$ -
On-line training course	15,906	15,906	-	-
Audit tool program	52,755	36,928	15,827	21,102
Web page design	48,210	9,642	38,568	43,389
	<b>\$ 119,446</b>	<b>\$ 65,051</b>	<b>\$ 54,395</b>	<b>\$ 64,491</b>

*2LRN*

**B.C. MUNICIPAL SAFETY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**8. DEFERRED REVENUE**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2018 Total	2017 Total
3E Online MSDS Management	\$ -	\$ 21,499	\$ -	\$ 21,499	\$ 19,673
WorkSafeBC (Sponsorship)	-	-	-	-	10,000
Naturally Aligned Organizations	-	-	7	7	3,942
Official Disability Guidelines	-	69	-	69	127
	\$ -	\$ 21,568	\$ 7	\$ 21,575	\$ 33,742

**9. 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	2018 Total	2017 Total
WorkSafeBC	\$ 137,505	\$ 240,000	\$ 377,505	\$ 333,500

**10. EXTERNALLY RESTRICTED NET ASSETS**

Certificate of Recognition Program Reserve Fund	2018	2017
Balance, beginning of year	\$ 101,000	\$ 98,750
Additions	-	2,250
Balance, end of year	\$ 101,000	\$ 101,000

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 January 1, 2019.

**11. RELATED PARTY TRANSACTIONS**

During 2017, 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.

**12. 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](http://mpp.pensionsbc.ca).

The Association paid \$34,933 for employer contributions to the plan in fiscal 2018 (\$35,036 in fiscal 2017).



**B.C. MUNICIPAL SAFETY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

**13. 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>

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

Future minimum lease payments are as follows:

2019	\$ 4,788
2020	3,591
	<u>\$ 8,379</u>

**14. SUBSEQUENT EVENTS**

On January 1, 2019 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, 2019 and ending December 31, 2019.

In April 2019, or thereabouts, the offices of B.C. Municipal Safety Association will be moving to new premises which will be leased from the same lessor as the current premises.

**15. ECONOMIC DEPENDENCE**

The Association is economically dependant on WorkSafeBC funding which represents 34% of total revenue (37% in 2017).

**16. 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, 2018.

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.



**B.C. MUNICIPAL SAFETY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**17. 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.

**18. COMPARATIVE FIGURES**

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



*Improving worker  
health and safety  
and enhancing safety  
culture through the  
sharing of knowledge  
and resources.*

---

---

## Get In Touch

---

---

Mike Roberts, Executive Director  
E: [mroberts@bcmsa.ca](mailto:mroberts@bcmsa.ca) | P: 778-278-3486

