



2013 ANNUAL REPORT

British Columbia
Municipal Safety
Association

sharing the
Knowledge

2013 Annual Report

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

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.

The **principles** governing BCMSA's actions include the following:

- 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

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

Amended and confirmed by the Board of Directors, September 1, 2011



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President's Message

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. In my term as president, I believe it is important to recognize that without your support we would not be here today, so thank you!!

Over the last five years as a funded association, the BCMSA is becoming the health & safety resource of choice for local government employers within BC. I attribute our success to Cathy Cook, our executive director, and her team for the incredible job they perform on behalf of the services that the BCMSA provides to our stakeholders.

In 2013:

- 59% increase in the number of participants in our training courses; we trained more than 4500 participants in over 40 different educational workshops that we offered throughout the province.
- 5th annual Crew Talks and Calendar was released, which contains 12 monthly safety talks to increase safety awareness and support safety discussions among workplace teams.
- 32 employers were rewarded with a Certificate of Recognition for developing and implementing a safety management system in alignment with our industry based standards.
- The 2013 Bi-Annual BC Municipal Occupational Health & Safety Conference held at the Victoria Conference Centre October 20-22, 2013 was very successful with over 300 participants from Municipalities and Public Sector Organizations in BC. The Conference provided a good forum for all delegates to exchange successful strategies on Health & Safety and Disability Management issues.
- The BCMSA rolled out an online Material Safety Data System program. We currently have 20 local government employers that have signed up and have uploaded their entire MSDS inventory. The system provides simple, one-click access to staff.
- 250 municipal supervisors have successfully completed the BCMSA Supervisors Safety Certificate Program.

I want to congratulate the COR employers and Supervisors Safety Certificate Program graduates for taking a proactive role in promoting workplace health and safety.

I look forward to seeing an increase in the number of participants in all BCMSA programs for 2014.

Over the last five years, our industry has been making progress in reducing workplace accidents. We have gone from a lost time accident frequency rate of 5.0 to our current rate of 4.2. We are moving in the right direction and we still have much to do.

Local Governments with good safety records have proved time and again that this can be done. Their safety records are no accident. They have come about because management accepted its responsibility for day to day leadership. They constructed safe buildings. They guarded their machinery and equipment. They planned production layouts to eliminate hazards. They trained supervisors and workers. In these cases, workers and their unions, too, accepted their responsibility as part of a cooperative program to achieve safe work practices. I believe what progressive management and union partners have done in the past, others can do.

Thanks to our staff, board of directors and stakeholders who continue to collectively share workplace health and safety knowledge to ensure our success. By working together we will be the most successful, most efficient and most progressive Safety Association in British Columbia.

The BCMSA strives to assist our local government employers and their workers in having a safer future.

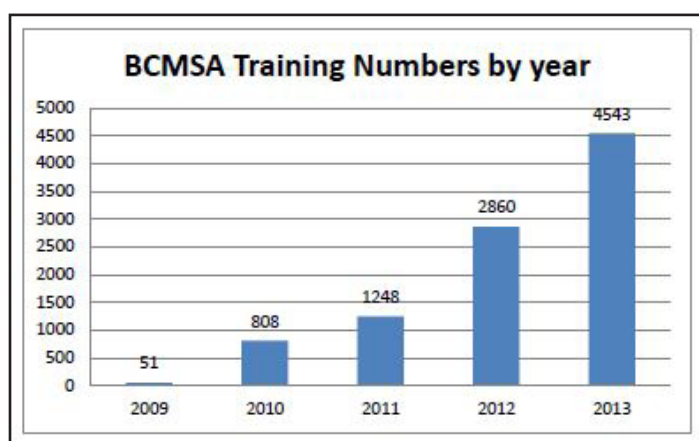
Best wishes for a prosperous and rewarding 2014.

Sam Chauhan
President

Executive Director's Message

It is truly amazing that five years have passed already. The BC Municipal Safety Association has been a funded association, and I have been the Executive Director, for five years. This has been an exhilarating, exciting, and fulfilling ride for all of us.

Our vision has been to become the Resource of Choice for health and safety in the local government sector. We have certainly become the popular training organization! We knew we were busy in 2013, but the training numbers prove just how popular our safety training has become:



We have always kept our training rates below our actual cost, with the thought of “giving back” to members as they are already funding us with a one cent levy on their WorkSafeBC Assessment. In 2013 we discovered that we cannot continue to subsidize to the extent we have been, and the Board of Directors authorized an increase in course costs starting in 2014. We are still going to be providing some of the lowest-cost training throughout the Province, specific to local governments and even customized for individual members, while remaining in a financially viable position to sustain our other programs.

The Certificate of Recognition (CoR) Program has continued to be active in the local government sector, although not aggressively or extensively sought throughout the Province. We have included the CoR “hall of fame” in this years’ Annual Report. Along with being the Certifying Partner for employers in the Local Government and Related Operations Classification Unit, we have also been the Naturally Aligned partner

for employers in Health Care, Education and Public Transit. At the end of 2013 we had eight External Auditors and sixty nine internal auditors, including an additional twenty three Internal Auditors trained in 2013, who will continue to improve and evaluate the safety management systems in their organizations.

We held our ever-popular and highly successful Municipal Occupational Health and Safety Conference in October, at the Victoria Conference Centre. This biennial conference continues to draw delegates from all over the Province, providing more than twenty breakout sessions and engaging keynote speakers.

We embarked on a new MSDS Management program in December 2012. This is just one of the services we can provide to our members: a relatively low-cost, simple to use data management system for your MSDS’. We will continue to look for opportunities such as this, where economies of scale can provide resources for our members at reduced cost.

At the end of 2013 our office was fully staffed and running full-out to help bring the most up-to-date, effective safety training and safety resources to our members. Thank you for making us your “resource of choice”!



Pictured here: Chelsea Steinfeld, Manager, Audit & Training Services; Cathy Cook, Executive Director; Carie Sandberg, BCMSA Board of Directors Treasurer; Helga Hildebrandt, Office Manager and Dale Seth, Administrative Assistant.

Cathy Cook
Executive Director

2013 Board of Directors

PRESIDENT

SAM CHAUHAN

Manager, Occupational Health & Safety
City of Surrey

Sam has been the Manager, Occupational Health & Safety for the City of Surrey since 2000, where he is responsible for managing the City of Surrey's Corporate Health, Safety and Disability Management Programs.

Sam has worked in local government for over 23 years and has been a member of the executive BCMSA for the last 13 years. Sam graduated from BCIT, OHS Program (honours) in 1997. He has been a member of the British Columbia Institute of Technology OHS Advisory committee since 1995 and the Canadian Society of Safety Engineering and American Society of Safety Engineering since 1996.

SECRETARY

CHRIS GONEV

Human Resources Advisor
District of North Vancouver

Chris has more than 20 years of HR experience, including 15 years managing health & safety issues in the public sector, and is currently the Human Resources Advisor for the District of North Vancouver. Prior to his work in HR and safety, he held several private sector operations and administrative management positions.

He was born and raised in British Columbia and is a BCIT graduate. Chris has been on the BCMSA Board of Directors since 2004.

VICE-PRESIDENT

ANDREW ROSS

Manager, Organizational Safety
City of Vancouver

Andrew is the Manager of Organizational Safety for the City of Vancouver. Before becoming the manager in 2009, he previously held the position of Occupational Hygiene Coordinator. He completed his master's degree in Occupational Hygiene at the UBC School of Environmental Health where he also worked as a research assistant. In addition, he previously worked for WorkSafeBC as a senior research assistant. He currently serves on the Board of Director's with the Vancouver Civic Employee Assistance Society and is a past president of the American Industrial Hygiene Association/BC-Yukon Local Section.

TREASURER

CARIE SANDFERD

Manager, Health & Safety
City of New Westminster

Carie has worked for the City of New Westminster in wellness, occupational health and safety, and disability management in the Human Resources Department for 18 years. She completed a Diploma in Occupational Health and Safety from BCIT and a Diploma in Marketing Management from Kwantlen Polytechnic University.

Carie has been a member of the BCMSA executive for over 10 years. She hopes to be able to contribute to the work the BCMSA does, as she believes it to be very important.

2013 Board of Directors

DIRECTOR

CRIS BENDALL, OH&S, CHRP

Health & Safety Advisor

City of Coquitlam

Cris has been employed with the City of Coquitlam Human Resources Department for the last 21 years where his duties include Occupational Health and Safety, Disability Management and Labour Relations. He completed his Diploma in Occupational Health and Safety and Certificate in Human Resource Management at BCIT and attended SFU for his Canadian Risk Management designation. Cris is a Certified Human Resource Professional – HRMA. He has been a member of the BCMSA Executive for the last 14 years.

DIRECTOR

REBECCA CHOW

Manager Health & Safety

City of Victoria

Rebecca has been involved in the health and safety field since 1994 and employed full-time in public sector occupational health and safety and disability management for the past 17 years. She obtained a BSc (Hon) in Kinesiology and holds both Canadian Registered Safety Professional (CRSP) and Certified Disability Management Professional (CMDP-NIDMAR) certifications. As the Manager, H&S at the City of Victoria since 2008, she is responsible for the City's Safety Management and RTW/SAW systems, WorkSafeBC claims management, duty to accommodate, EFAP and wellness. She is grateful for the assistance that the BCMSA has provided to her and her organization and appreciates the opportunity to give back.

DIRECTOR

CLAY FREDIN

Health & Safety Coordinator

City of Vernon

Clay is currently employed with the City of Vernon as the Health and Safety Coordinator after joining them in 2008. His main focus for the City has included developing, implementing and maintaining the Safety Management System as well as overseeing the Disability Management Program. He earned his Diploma of Technology in Occupational Health and Safety in 2001 and has continued to maintain a current membership with the Canadian Society of Safety Engineers. Clay spent several years in healthcare after graduating BCIT before moving into local government in 2006. He became a member of the BCMSA after joining the municipal sector and was elected to the Board in 2012.

DIRECTOR

RICK KROEKER

Manager, Occupational Health & Safety

City of Nanaimo

Rick began his career with WCB of BC in 1988 as a claims adjudicator and moved on to become a Claims Manager in Richmond, Prince George and Nanaimo for a total of 14 years. He joined the Employers Advisers in Nanaimo and covered mid and north island for 5 years. In 2007, he accepted his current position as the Manager, Occupational Health & Safety for the City of Nanaimo. Rick holds a degree in Science from SFU; Environmental Health from BCIT and CHSC designation from CSSE plus countless courses and training in OH&S over the years. Rick is proud to have been able to lead Nanaimo for their COR designation in 2011.

2013 Board of Directors

DIRECTOR

SCOTT McMILLAN

Occupational Health and Safety Advisor
City of Prince George

With nine years of experience at the City of Prince George, Scott helps to bring a Northern perspective to the Board of Directors. He followed a Bachelor of Science in General Biology from SFU with an OH&S Diploma from BCIT, graduating in 2001. Currently he develops and implements the safety program at the City of Prince George, and assists with the Wellness Program. He has been a CSSE member since 2005 and is the chair of the BC North Central Interior chapter. In 2010 he achieved his Canadian Registered Safety Professional designation. Scott was elected to the Board of Directors in 2012.

DIRECTOR

CALEB MIERAU, CRSP, OH&S

Safety Manager
City of Kamloops

Caleb is the Safety Manager with the City of Kamloops where he oversees the development of all safety activities and initiatives, program policy and procedure development, worksite inspections, accident investigations, training, first aid, WCB appeals and claims management.

He earned his Diploma of Technology in Occupational Health and Safety from BCIT in 2001. He has been a Director for the BCMSA since October 2005 and is currently a Director and Treasurer on the executive of the Thompson Okanagan Chapter of the Canadian Society of Safety Engineering.

DIRECTOR

NANCY TAYLOR

Executive Director
Local Government Management Association

Nancy joined the LGMA in January 2013 as Executive Director. She brings over 25 years of experience leading and managing programs to support public sector development and deliver skills training in a wide range of technical and professional fields. Nancy has worked at both the provincial and government levels in Canada. Working with not-for-profit agencies and international organizations such as the United Nations and the Inter-American Development Bank, Nancy has also helped to build public sector capacity, good governance and promote professional leadership in more than 30 countries. She holds a Masters Degree in International Relations with a specialization in conflict resolution from the Norman Paterson School of International Affairs at Carleton University, as well as a diploma in Conflict Resolution from the Justice Institute of British Columbia.

At the office

CATHY COOK **EXECUTIVE DIRECTOR**

Cathy has been involved with the BCMSA since its inception in the early '90's, as a member, director, and for six years as the Association President, prior to becoming the first Executive Director in 2009.

Cathy has a Certificate in Business Administration, and The Diploma in Public Sector Management from the University of Victoria. She spent nearly twenty years in Human Resources, Safety and Training with the Corporation of Delta, and ten years as a Human Resources Manager in the forest sector. She has a passion for improving worker health and safety in the local government sector, through program development and training.

HELGA HILDEBRANDT **OFFICE MANAGER**

Helga has worked with the BCMSA since August 2009. Previously she held positions in banking, the steel fabricating industry and consulting engineering offices.

Helga has been a member of the Canadian Society of Safety Engineers since 2012 and served on the NAOSHWeek BC Steering Committee from 2011 to 2013.

She has studied Business at the University of the Fraser Valley and Construction Operations at British Columbia Institute of Technology. She is currently pursuing a Graphic Design Associate Certificate at BCIT.

CHELSEA STEINFELD **MANAGER OF AUDIT & TRAINING SERVICES**

Chelsea is the Manager of Audit and Training Services for the BC Municipal Safety Association. Previously she worked for the Township of Langley as their Safety Advisor. She played a major role in that organization's Safety Management System, and helped the organization attain their Certificate of Recognition in 2011.

Chelsea is a graduate of the BCIT OH&S Program, and worked in health care, construction, demolition and education before beginning her health and safety career in the municipal sector.

DALE SETH **ADMINISTRATIVE ASSISTANT**

Dale began her career at the BC Municipal Safety Association in December 2012. She brings a strong administrative background, including 12 years of experience within the Workers' Compensation Board, 8 of those years as an Appeal Officer within the Appeal Division. Previously, she worked in the publishing industry, and both on and off-site construction offices. She studied Business Management at British Columbia Institute of Technology.

Certificate of Recognition Program Hall of Fame

Congratulations to the following local governments and naturally-aligned organizations for achieving COR!

BC Rapid Transit Company Ltd.

BC Transit

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 Kamloops

City of Kelowna

City of Nanaimo

City of Port Alberni

City of Port Coquitlam

City of Powell River

City of Prince George

City of Vernon

City of Victoria

Coast Mountain Bus Company

Corporation of Delta

District of Maple Ridge

District of North Vancouver

District of Saanich

District of West Kelowna

Greater Vancouver Community Services Society

Kerr Wood Leidal Associates Ltd.

Metro Vancouver

posAbilities Association of British Columbia

Protrans BC Operations Ltd.

Regional District of Okanagan Similkameen

Simpe'Q' Care Inc.

Slizek Investment Inc. (AdvoCare)

Sooke School District #62

Surrey School District #36

Town of Smithers

Township of Langley

2013 Course Catalogue

Asbestos Awareness for Firefighters
Asbestos-Containing Drywall Disposal
Chainsaw Operations and Safe Practices
Chlorine Handling for Municipal Aquatics
Confined Space Awareness
Confined Space Entrant
Confined Space Entry and Rescue
Contractor Safety Management
Driver Training
Due Diligence for Supervisors
Electrical Hazard Awareness for Municipal Workers
Fall Protection
Fall Protection End User
Fall Protection Refresher
Hazard Awareness & Recognition for Municipal Inspectors
Hazard Identification and Risk Assessments
Incident/Accident Investigations
Internal Auditor for Local Government COR Audits
Isolation and Lockout
Musculoskeletal Disorder (MSD) Prevention (IndustryField)

Musculoskeletal Disorder (MSD) Reduction Strategies for Supervisors
Office Ergonomics
PoolSafeBC
PPE Basics
Presentation Skills, Communication & Crew Talks
Prevention of Workplace Violence
Respectful Driver
Safe and Sound: Building and Sustaining a Psychologically Safe and Healthy Workplace
Safety Committee Member Responsibilities
Safety Management Systems (on-line)
Shoring & Excavation Training (SET)
Traffic Control Planning & Layout
Train-the-Trainer – Mobile Equipment Operator Instructor/Evaluator
Transportation of Dangerous Goods
Utility Locator Specialist
WHMIS (on-line)
WHMIS Live



We had one course available in January 2009. Look how far we've come!

Annual General Meeting Minutes

March 8, 2013

Sundance Place, Delta, BC

MEMBERS IN ATTENDANCE:

Sam Chauhan	City of Surrey	<i>President</i>
Cathy Cook	BCMSA	<i>Executive Director</i>
Carie Sandferd	City of New Westminster	<i>Treasurer</i>
Chris Gonev	District of North Vancouver	<i>Secretary</i>
Caleb Mierau	City of Kamloops	<i>Director</i>
Scott McMillan	City of Prince George	<i>Director</i>
Clay Fredin	City of Vernon	<i>Director</i>
Rebecca Chow	City of Victoria	<i>Director</i>
Cris Bendall	City of Coquitlam	<i>Director</i>
Dan Smith	City of Vancouver	
Chris Adolph	City of Vancouver	
Tracy Wynnyk	MOTI	
Laraine Fowler	Capital Regional District	
Paul Elsoff	City of North Vancouver	
Jason Hindson	Metro Vancouver	
Heather Tomsic	Metro Vancouver	
Ed Dowling	WorkSafeBC	
Alan Lucas	City of Chilliwack	
Candice Roffe	City of White Rock	
Janyce Mah	City of Delta	
Gail Townsley	City of Richmond	
Dave Lovely	City of Campbell River	
Mike Roberts	City of Burnaby	
Trevor Davies	City of Colwood	
Agnieszka Warzybok	Resort Municipality of Whistler	
Brad Buck	BC Public Service Agency	
Richard Golob	BC Public Service Agency	

Regrets:

Andrew Ross	City of Vancouver
Rick Kroeker	City of Nanaimo

Annual General Meeting Minutes (continued)

March 8, 2013

Sundance Place, Delta, BC

Call to Order

The meeting opened at 10:09 a.m.

Adoption of Previous Minutes

Moved by Trevor Davies to adopt the Minutes of the March 9th, 2012 AGM as amended, **Seconded** by C. Mierau, **Adopted**.

Presidents Report

Sam Chauhan presented his report. He voiced his desire to have the BCMSA become one of the top training providers in the Province. He encouraged all to assist in continuing to reduce the injury frequency rate in Local Government. He informed all that the BCMSA has trained over 2500 participants in various training courses. In 2012, 25 employers received COR certification. He invited all to join our 2013 Safety Conference in Victoria this coming October.

Moved to adopt by Trevor Davies, **Seconded** by Carie Sandferd, **Carried**.

Treasurers Report

Carie Sandferd provided an update on the BCMSA's financial position and copies of the financial statements to those present. **Moved** to adopt Clay Fredin, **Seconded** by Trevor Davies, **Adopted**.

The Treasurer provided a recommendation to secure Mona Warnstaff of Hantke Redekop Warnstaff & Co. as the organization's financial reviewer. **Moved** by C. Mierau to accept Mona Warnstaff of Hantke Redekop Warnstaff & Company as the BCMSA's Financial Reviewer, **Seconded** by Gail Townsley, **Carried**.

Executive Director's Report

Cathy Cook provided a brief report; her entire report is contained in the Annual Report. Over 2800 people were trained in 2013. The BCMSA certified 15 Local Government Organizations and 10 Naturally Aligned Organizations in COR. Cathy reports that the Local Government Injury rate is at the lowest level in recent history. **Moved** to Adopt by Candice Roffe, **Seconded** by Carie Sandferd, **Carried**.

Meeting Adjournment

Meeting adjourned at 10:18 a.m. Next meeting will be in March 2014, date to be determined.



Sam Chauhan
President



Cathy Cook
Executive Director

B.C. MUNICIPAL SAFETY ASSOCIATION
FINANCIAL STATEMENTS
DECEMBER 31, 2013



B.C. MUNICIPAL SAFETY ASSOCIATION

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DECEMBER 31, 2013

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HANTKE REDEKOP WARNSTAFF & CO.

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Accountants

G.R. HANTKE, CFP
C.A. HANTKE, BMus, CPA, CGA

T.J. REDEKOP, CPA, CMA, CGA
M.D. WARNSTAFF, CPA, CGA

INDEPENDENT AUDITOR'S REPORT

To the Members of B.C. MUNICIPAL SAFETY ASSOCIATION

I have audited the accompanying financial statements of B.C. Municipal Safety Association, which comprise the statement of financial position as at December 31, 2013 and the statement of operations, statement of changes in net assets and statement of cash flows for the year ended December 31, 2013, 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of B.C. Municipal Safety Association as at December 31, 2013 and its financial performance 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, I report that, in my opinion these principles have been applied on a basis consistent with that of the preceding year.

February 20, 2014
Aldergrove, BC


M.D. Warnstaff, CPA, CGA
HANTKE REDEKOP WARNSTAFF & CO.

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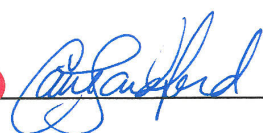


B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
ASSETS					
CURRENT					
Cash & cash equivalents (Note 3)	\$139,594	\$ (3,250)	\$ 43,064	\$179,408	\$483,718
Accounts receivable (Note 4)	6,430	152,403	196,385	355,218	70,261
GST rebate receivable	-	10,836	12,992	23,828	30,418
HST receivable	-	-	-	-	1,220
Inventory	-	16,209	25,386	41,595	12,111
Prepaid expenses	-	39,861	3,466	43,327	29,301
	146,024	216,059	281,293	643,376	627,029
INVESTMENTS (Note 5)	-	-	-	-	56,000
TANGIBLE CAPITAL ASSETS (Note 6)	104	3,346	9,110	12,560	13,103
INTANGIBLE CAPITAL ASSETS (Note 7)	-	4,772	46,975	51,747	60,204
	\$146,128	\$224,177	\$337,378	\$707,683	\$756,336
LIABILITIES					
CURRENT					
Accounts payable & accrued liabilities	\$ 4,166	\$ 9,329	\$ 23,959	\$ 37,454	\$ 43,845
Wages payable	-	2,813	4,022	6,835	-
GST payable	1,170	12,845	13,634	27,649	34,390
Deferred revenue (Note 8)	2,100	125,562	190,826	318,488	306,287
	7,436	150,549	232,441	390,426	384,522
NET ASSETS					
Invested in capital assets	104	8,118	56,085	64,307	73,307
Internally restricted (Note 9)	-	24,119	-	24,119	24,119
Unrestricted	138,588	41,391	48,852	228,831	274,388
	138,692	73,628	104,937	317,257	371,814
	\$146,128	\$224,177	\$337,378	\$707,683	\$756,336

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, 2013

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
REVENUES					
Conference revenue	\$170,015	\$ -	\$ -	\$170,015	\$ -
Membership dues	300	-	-	300	300
Naturally Aligned Organization dues	-	-	12,810	12,810	5,793
WorkSafeBC funding	-	221,000	340,000	561,000	571,000
Training revenue	-	177,993	171,480	349,473	262,229
3E Online MSDS Management revenue	-	8,959	-	8,959	1,600
Other revenue	1,050	1,771	150	2,971	1,122
Interest revenue	1,660	205	247	2,112	2,580
	173,025	409,928	524,687	1,107,640	844,624
EXPENSES					
Accounting & legal	4,566	5,707	6,825	17,098	11,609
Advertising	2,815	12,188	13,048	28,051	24,231
Amortization of tangible assets	26	1,805	5,913	7,744	7,879
Amortization of intangible assets	-	1,819	7,322	9,141	9,540
Benefits	-	11,793	21,126	32,919	27,277
Benefits – Executive Directors	-	10,971	11,027	21,998	23,263
Board expenses	-	2,989	5,979	8,968	6,151
Buildings services	-	316	632	948	758
Communications	119	4,183	8,842	13,144	12,565
Conference & conventions	153,596	287	3,541	157,424	1,530
Consultants & contractors	-	171,681	211,005	382,686	254,257
External events & meetings	56	2,777	9,415	12,248	11,124
Furniture & equipment	-	1,272	3,082	4,354	3,545
Insurance	-	2,472	4,862	7,334	7,319
Miscellaneous	133	919	1,922	2,974	4,506
Office supplies	12	2,600	6,294	8,906	7,025
Publications	-	27,440	39,148	66,588	43,441
Rent - Office	-	8,982	17,964	26,946	20,028
Salaries	-	38,749	70,649	109,398	82,214
Salary administration	-	549	687	1,236	1,054
Salaries – Executive Director	-	57,001	57,001	114,002	109,138
Technology	1,420	51,830	41,822	95,072	36,628
Training - Staff	-	1,927	150	2,077	2,473
Travel	3,779	5,893	21,222	30,894	24,403
	166,522	426,150	569,478	1,162,150	731,958
	6,503	(16,222)	(44,791)	(54,510)	112,666
Loss on disposal of capital assets	-	(16)	(31)	(47)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS					
	\$ 6,503	\$ (16,238)	\$ (44,822)	\$ (54,557)	\$112,666

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, 2013**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
BALANCE , beginning of year	\$132,189	\$ 89,866	\$149,759	\$371,814	\$259,148
Excess (deficiency) of revenue over expenses for the year	6,503	(16,238)	(44,822)	(54,557)	112,666
BALANCE , end of year	\$138,692	\$ 73,628	\$104,937	\$317,257	\$371,814

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, 2013**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
OPERATING ACTIVITIES					
Cash received from conference	\$155,515	\$ -	\$ -	\$155,515	\$ 639
Cash received from funding	-	110,500	170,000	280,500	826,500
Cash received from sponsorship	2,400	-	-	2,400	10,000
Cash received from training	-	181,197	199,703	380,900	214,510
Cash received from other sources	1,698	10,958	1,680	14,336	26,227
Cash received (paid) from GST recoverable	2,390	(6,860)	5,538	1,068	4,121
Cash paid to employees	-	(115,868)	(155,865)	(271,733)	(241,714)
Cash paid to suppliers	(154,962)	(363,021)	(397,381)	(915,364)	(486,484)
Net cash generated (used) through (in) operating activities	7,041	(183,094)	(176,325)	(352,378)	353,799
CASH FLOW FROM FINANCING ACTIVITIES					
Purchase of capital assets	-	(996)	(6,502)	(7,498)	(8,585)
Proceeds on capital assets sale	-	83	167	250	-
Purchase of intangibles	-	(228)	(456)	(684)	(58,330)
Purchase of investment	-	-	-	-	(1,058)
Investment maturing within 12 months	56,000	-	-	56,000	-
Net cash generated (used) through (in) financing and investing activities	56,000	(1,141)	(6,791)	48,068	(67,973)
NET INCREASE (DECREASE) IN CASH	63,041	(184,235)	(183,116)	(304,310)	285,826
CASH & CASH EQUIVALENTS, beginning of year	76,553	180,985	226,180	483,718	197,892
CASH & CASH EQUIVALENTS, end of year	\$139,594	\$ (3,250)	\$ 43,064	\$179,408	\$483,718

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



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

1. PURPOSE OF ORGANIZATION

B.C. Municipal Safety Association ("Association") was incorporated under the provincial society 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 of cost allocation.

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	62 months straight-line method
Training packages	60 months straight-line method

**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

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% declining balance method
On-line training course	5 years straight-line method
Audit tool program	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 of assets and liabilities and disclosure of contingent assets and liabilities at the financial position date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include useful lives of capital assets, and accrued liabilities.

3. CASH & CASH EQUIVALENTS

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
Cash	\$ 68,500	\$ (3,571)	\$ 40,353	\$105,282	\$341,624
GIC (maturing March 27, 2014)	56,000	-	-	56,000	-
	124,500	(3,571)	40,353	161,282	341,624
Money Maximizer - principal	14,119	-	2,000	16,119	141,646
Money Maximizer - interest	975	321	711	2,007	448
	15,094	321	2,711	18,126	142,094
	\$139,594	\$ (3,250)	\$ 43,064	\$179,408	\$483,718

4. ACCOUNTS RECEIVABLE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
Training fees receivable	\$ -	\$ 39,271	\$ 21,249	\$ 60,520	\$ 67,842
Funding receivable	-	113,000	175,000	288,000	-
Other	6,430	132	136	6,698	2,419
	\$ 6,430	\$152,403	\$196,385	\$355,218	\$ 70,261

B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013

5. INVESTMENTS

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
GIC (maturing March 27, 2014)	\$ -	\$ -	\$ -	\$ -	\$ 56,000

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2013	Net Book Value 2012
Equipment	\$ 4,788	\$ 2,508	\$ 2,280	\$ 1,997
Computer equipment	14,184	10,666	3,518	3,959
Furniture & fixtures	10,709	5,547	5,162	3,964
Leasehold improvements	7,333	6,091	1,242	2,661
Training packages	652	294	358	522
	\$ 37,666	\$ 25,106	\$ 12,560	\$ 13,103

7. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2013	Net Book Value 2012
Software	\$ 2,575	\$ 2,575	\$ -	\$ -
On-line training course	15,906	6,363	9,543	12,725
Audit tool program	52,755	10,551	42,204	47,479
	\$ 71,236	\$ 19,489	\$ 51,747	\$ 60,204

8. DEFERRED REVENUE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2013 Total	2012 Total
Membership	\$ -	\$ -	\$ -	\$ -	\$ 150
Training income	-	-	-	-	4,050
3E Online MSDS Management	-	12,562	-	12,562	-
WorkSafeBC	2,100	-	-	2,100	10,000
WorkSafeBC (re: 2014)	-	113,000	175,000	288,000	280,500
Naturally Aligned Organizations	-	-	15,826	15,826	11,587
	\$ 2,100	\$125,562	\$190,826	\$318,488	\$306,287



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

9. INTERNALLY RESTRICTED NET ASSETS

The B.C. Municipal Safety Association's Board of Directors has set aside, with approval from WorkSafeBC, an amount totalling \$24,119 to be used as a reserve fund. This internally restricted amount is only available for purposes as outlined in the agreement with WorkSafeBC.

10. RELATED PARTY TRANSACTIONS

Related party consists of the Association's Executive Director. Transactions with the related party (other than expense reimbursements) are recorded in the following accounts: Salaries - Executive Director and Benefits - Executive Director.

11. LEASE COMMITMENTS

The Association leases premises under a long-term lease that expires on September 30, 2014. Under the lease, the Association is required to pay a base rent of \$1,028 per month. In addition to the above base rent, the Association must pay for its proportionate share of utilities, property taxes, maintenance and other related costs for the leased premises estimated at \$1,148 per month to 2014. The lease contains one three-year option to renew.

Future minimum lease payments are as follows:

2014	\$ 19,584
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12. SUBSEQUENT EVENTS

On November 26, 2013 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, 2014 and ending December 31, 2014.

13. ECONOMIC DEPENDENCE

The Association is economically dependant on WorkSafeBC funding which represents 51% of total revenue (66% in 2012).

14. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accrued liabilities and benefits payable. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate on credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted. The Association is not exposed to currency risk.

Interest Rate Risk

The Association is exposed to interest rate risk with respect to its interest-bearing investments that bear interest at fixed rates due to fluctuations in the market interest rates. Interest rate risk is not considered significant. The Association does not use financial instruments to reduce its interest rate risk exposure.

Credit Risk

The Association is exposed to credit risk with respect to its financial assets as reported on the Statement of Financial Position. Credit risk is not considered significant because the Association's cash is held in deposit with Canadian financial institutions in insured accounts; funds receivable are due from WorkSafeBC with no history of default.

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**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

15. MANAGEMENT OF CAPITAL

The Association receives its principal source of capital through funding received from WorkSafeBC. 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.

16. COMPARATIVE FIGURES

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



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