

TRAINING for LIFE





VISION STATEMENT

We envision safer, healthier workplaces where, supported by WHSC training, hazards are identified and eliminated through meaningful worker participation and full employer responsibility.

MISSION STATEMENT

Dedicated to our vision, and using our worker-to-worker delivery model, we will provide the highest quality occupational health and safety training for workers, their representatives and employers in every workplace, regardless of sector, size, location or union status.

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boards of directors

BOARD MEMBERS

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Fred Upshaw	Representative Ontario Public Service Employees Union
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OFFICERS

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President

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Secretary-Treasurer
Canadian Auto Workers





president's REPORT

Decades of proven health and safety training has helped the Workers Health & Safety Centre (WHSC) secure our principal role as Ontario's government-designated health and safety training centre.

Little wonder, WHSC offers training with a purpose. We are a trusted provider of quality training and a dependable source of compliance assistance. We help employers track and comply with health and safety training laws that require general and specific training for workers, workplace representatives and supervisors.

Beyond meeting legal imperatives, our training is hazard-based and prevention focused. We set out to empower workplace representatives with the knowledge and skill to tackle health and safety issues, preparing and encouraging them to help lead prevention efforts aimed squarely at safeguarding workers' lives. Unlike training which attempts to modify worker behaviour, WHSC information and training resources focus on the root causes of worker injury, illness and death. All help identify and control hazardous workplace exposures.

Fortunately, a growing number of workplaces have come to value this type of training. In 2012/2013, for instance, increased demand for WHSC training designed to address specific workplace hazards exceeded our training projections by 25 per cent.

As the province's designated training centre, we work hard to ensure our training is relevant to all workplaces regardless of the sector or the health and safety concern. Through our annual strategic planning and consultation

session, we stay attuned to the training needs of all of our constituent partners. However, we also often work directly with partners to help them address needs that are more specific still. For instance, this year we struck program advisory groups for health care and construction sectors to help us identify industry-specific curriculum along with real workplace hazards and case studies. Feedback from these groups was especially helpful in developing new programs on patient handling and several for mobile equipment operators.

With our trusted reputation, individual workplaces occasionally contract our services to develop customized training. For example, in 2012/2013, we worked with a large machine shop to develop a safety hazards training program. Designed for onsite delivery using workplace-specific examples, the training supports workplace representatives' ability to document and report safety hazards, as well as recommend necessary control measures. By all accounts, this program has become a cornerstone of the workplace prevention program.

As a go to source for reliable health and safety information and training, we constantly revise all of our resources to stay up-to-date on all aspects of workplace health and safety. We work to ensure our resources reflect current laws, regulations and standards, the latest research and new workplace solutions. Such changes prompted revisions to several training programs in 2012/2013, these included programs dealing with the hazards of mould, regulations for construction projects and the provincial appeals process.

From program development to program delivery, we set a high standard for our training. Workers lives and livelihoods are at risk when hazards go uncontrolled, so we try to address health and safety issues in a practical manner.

Learning may begin in the classroom, but it never ends there. Each WHSC training program is built with learning and action objectives. Active learning helps participants retain knowledge and skills so they can more easily apply them in the workplace. This is critically important for training with a legal competency requirement. The year's newly-developed mobile operator equipment programs include a hands-on practicum to ensure learners not only understand, but also are able to demonstrate knowledge they acquired.

EFFECTIVE TRAINING

Training program evaluations often single out our highly qualified instructors as another key to our success. Our worker-instructors bring a unique combination of workplace knowledge and practical experience to each training session. We then round out their knowledge with comprehensive training in health and safety and adult learning principles. Understanding the critical role this training plays, in 2012/2013, we revised our Instructor Training program to ensure it incorporates the latest concepts and techniques in adult education.

We are the first to admit we don't always know all the answers. Fortunately, WHSC program instructors and participants often do. Our commitment to adult-centred learning encourages participants to draw upon their workplace experience in training sessions. Instructors and participants learn from each other, often solving real workplace issues together.

To affirm the effectiveness of our training model and to examine the differences between training and information and other modes of learning, we collaborated with the Ontario Institute for Studies in Education to host a learning conference in December 2012. We welcomed adult educators and worker health and safety advocates to exchange strategies and techniques for learning and taking action on workplace hazards and controls. New partnerships formed through the conference will foster ongoing conversation and further benefit our training programs and Ontario workplaces, workplace representatives and workers.

It's worth noting, participants unanimously rejected the notion that "something is better than nothing" when it comes to communicating with workers and other workplace parties on occupational health and safety issues. The complexity and seriousness of the issues need an approach that ensures comprehension. A discussion paper, prepared for the conference, pointed out this important distinction:

"While information sharing surely has a place in a health and safety program, if there is a need to ensure a worker has learned and can apply the information, a form of learning that engages experience and relates it to the information must be used. The term for this kind of learning is "training"."

ACCESSIBLE AND FLEXIBLE

Our desire to get quality health and safety training into the hands of as many as possible is also a powerful motivator for all connected with the WHSC. Our delivery model is flexible and accessible and allows us to meet a wide range of training needs. We can offer training when and where you need it. Our province-wide network of instructors can reach remote communities. Some clients, like one small contractor in Grey Bruce County, appreciated saving time and money in 2012/2013, by working with us to offer supervisor training in-house for their staff. Other local trades' people were also able to participate in the locally offered training.

Looking to accommodate further the many busy workplace schedules and distant workplaces, WHSC successfully launched its first online training program last year. WHSC e-class offers online training available to learners 24/7. WHSC e-class participants enjoy real-time interaction with an instructor and other learners. Our popular supervisor health and safety program was the inaugural program in this new training platform. In 2012/2013, development also began on a second e-class offering – an online WHMIS program.

The following reports demonstrate how all of our core activities support our unique training vision.

At the WHSC, we are determined to stay the course and maintain our role in the prevention system. We must. Workers and workplace representatives from across the province are counting on us. After all, when all is said and done, we really are providing 'training for life'.

Wayne Samuelson

Wayne Samuelson
President





executive director's REPORT

Working with our constituents and clients, the Workers Health & Safety Centre (WHSC) has achieved much on behalf of Ontario workers and workplace representatives. Together, we have consistently tackled health and safety training issues long before others even identified the need. Our firsts have included: comprehensive training to help joint health and safety committee members and worker representatives carry out their considerable legal rights and responsibilities; training to prevent musculoskeletal disorders; workplace violence and occupational disease; and instructor training designed to ensure demonstrated learning takes place.

In 2012/2013, we remained committed to providing this kind of leading-edge training. Among other things, this meant vocally challenging the idea that “something is better than nothing” or that all learning is created equal. Some of what passes for occupational health and safety training (lectures, videos, posters and online information) is not training at all; and some training actually blames workers for their own demise. A comprehensive workplace prevention program can and should embrace various modes of learning, but it should never confuse them. When health and safety laws call for information, instruction and training it’s easy to default to information sharing, especially in the absence of robust and enforceable training standards. Information supports learning, but can never be its foundation. By replacing the promise of training with information, and bad information at that, workplace hazards and resulting worker suffering go unaddressed.

HALLMARKS OF QUALITY TRAINING

Many workers and workplace representatives know and even research tells us what good, effective health and safety training looks like. Good training:

- ✓ Embraces proven adult learning techniques
- ✓ Builds on workers’ experiences
- ✓ Is delivered by a trusted and qualified source
- ✓ Provides opportunity to apply what is learned
- ✓ Provides opportunity for an instructor to observe and confirm learning has taken place
- ✓ Avoids Band-Aid solutions, addressing root problems—the hazards themselves.

When workers and workplace representatives get the good training they need, safer, healthier work can follow. As the province’s government-designated training centre, many look to us for this quality of training. The increased uptake of our hazard-based training suggests an increasing number of workplaces see the value of this kind of training too.

As the government rolls out additional mandatory training for workers, supervisors, health and safety representatives and others in high hazard work, we are well positioned to help develop these new efforts and help set the standard by which all training programs should be measured. In fact, in 2012/2013 the Canadian Standards Association relied on our expertise for just this expressed purpose.

Many also appreciate that WHSC training not only meets legal requirements, but also helps workplace representatives critically identify, assess and control hazardous workplace exposures. We of course advocate for effective controls, namely ones that control and eliminate hazards rather than modify worker behaviour. Only then will we begin to see an end to the suffering associated with work-related injuries, illnesses and deaths.

With so many relying upon us, we constantly look to refine our approach to better assist our constituents and clients and meet the very practical needs of workers and workplace representatives. With this in mind, last fall, we invited the Ontario Institute for Studies in Education to co-host Learning and Leading for Life—a conference to exchange strategies and techniques for learning and taking action on workplace hazards and controls. Participants, including adult educators and health and safety advocates, grappled with topics from alternatives to exam-style testing and the challenges of literacy to applying adult education principles in an e-learning environment. Participant

feedback confirmed the value of our approach and gave us valuable insights for future development work. So too did constituent participants of our annual strategic planning and consultation session. Input from this session will serve to further enhance our training approach.

As Ontario's health and safety training centre, we work to provide the highest quality training to as many workers and workplace representatives in as many workplaces as possible. While much about the health and safety system has changed in recent years, WHSC training fundamentals have not. Quality stands the test of time. When the target is uncontrolled workplace hazards, we have little time to spare.

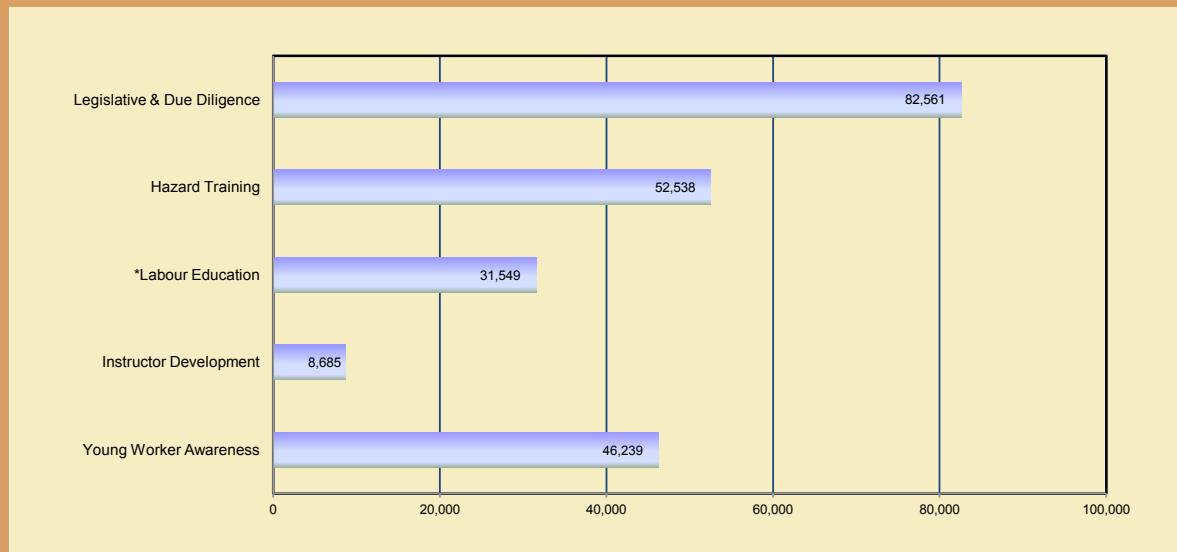
I proudly share with you highlights of this work in 2012/2013.



Dave Killham
Executive Director

2012/2013 Annual Training Report

Person Hours of Training and Awareness Presentations



* Includes Level I and Level II Training

TRAINING DEVELOPMENT

WHSC maintains a catalogue of over 150 training courses ranging in duration from a half-day to two weeks. During the 2012/2013 fiscal year, we:

- Continued to integrate core elements into WHSC training programs, to standardize their structure and timing, while allowing instructors greater flexibility in delivering and reviewing key learning blocks.
- Identified additional program development priorities and objectives to address the unique working conditions of the construction sector through a consultative Program Advisory Group composed of industry workers.
- Developed new construction-focused courses including operator safety courses for skid steers, elevating work platforms and mini-excavators, and revised existing training programs for rough terrain forklift operators, construction regulations and fall protection systems.
- Consulted with an industry-based health care sector Program Advisory Group to identify and expand offerings for the sector.
- Created new training programs for the health care sector on patient handling, hours of work and biological hazards and revised our Certification Part II Health Care sector program.



- Reformatted participant manuals for our general workforce training to small format – 3” x 4” – booklets, in recognition of the need for easy to access information. The smaller format booklets have been well received by participants and have also helped reduce production costs.
- Maintained several programs to reflect changes to legislation, regulations and standards, including revisions to training modules on mould, moving machine parts, confined spaces, welding, provincial appeals and Basic Certification.
- Furthered our commitment to French-speaking communities and French programming, by translating and offering key WHSC programs—Basic Certification and Workplace Violence and Harassment—in French.
- Mounted our first on-line training course, a program to develop supervisor competence. Through WHSC’s online e-class, participants personally connect with their instructor and other participants ensuring our commitment to evaluation, practice and demonstration of skill or knowledge. Coordinated a phone-based marketing campaign offering free training assessments intended to create leads for WHSC training services staff.



“With Ontario’s workplace violence laws being so new we wanted more clarity and direction. The WHSC training was money well spent. We are definitely better prepared to not only get in compliance with the law but stay in compliance moving forward.”

Christine Hincks
Administrative Supervisor
PFM North America, Newmarket

“Our first call was to the WHSC. The training was specific to our needs and addressed our specific workplace hazards. The cost was very reasonable, the outcomes immeasurable.”

Cindy Homer
Registered Nurse
Two Rivers Family Health Team, Cambridge

“The employees were extremely pleased with the training. Even those who’ve been employed here 30 plus years told us they learned a lot. This type of feedback speaks volumes about the effectiveness of this training.”

Julia Anastasiei,
Health & Safety Manager
Ontario Place Corporation, Toronto

“We have a newly formed joint committee and wanted to get all members on the same page with respect to our roles and duties. WHSC training certainly helped us to achieve this.”

Wayne Shipley
Manager, Training
Ministry of Colleges and Universities

TRAINING DELIVERY

A network of highly qualified worker instructors allows WHSC to deliver training to communities and workplaces across Ontario. In the last year, WHSC:

- Delivered 175,333 person hours of training to workers and workplace representatives in unionized and non-unionized workplaces across all sectors of Ontario’s economy.
- Produced and offered dedicated information sessions in the spring and fall to update and build instructors’ health and safety knowledge of new and revised WHSC programs, changes to health and safety laws, standards and policies, emerging research, significant legal decisions and relevant regional events.



- Developed and provided a series of two-day training sessions for instructors held across Ontario focused on adult learning principles and how they apply through WHSC training session plans.
- Revised our 10-day Instructor Training program to strengthen instructors' practical abilities using WHSC's most common learning techniques.
- Coordinated a phone-based marketing campaign offering free training assessments intended to create leads for WHSC training services staff.



"WHSC's lift truck operator training and instructor materials are very good. We offer the programs at our training centre using our own WHSC-qualified instructors who are Journeymen trades people."

Chris Descoteaux
Assistant Training Co-ordinator
UA Local 527 JTC

"We recognize the important roles our supervisors play with respect to the safety of our employees. The one-day WHSC Supervisor training was exactly what we needed. It is our intention to provide this training to new supervisors in the future."

Darlene Belliveau
Director of Finance and Administration
Alpha Court, Thunder Bay

"We continue to use the WHSC because we can see the impact the training is having at our school sites. With WHSC training, health and safety representatives are asking the right questions."

Lynn Gurzi
President/Chief Negotiator
Halton District Education Assistants
Association

"I looked on the internet for a training company and WHSC was the only one willing to meet me where I was. It was a huge bonus to have the training in-house. I didn't have to rent a training facility or travel — I saved time and money. For an independent business owner these things are very important."

George Betts
Owner
George's Carpentry

INFORMATION SERVICES AND OUTREACH

The Information Services group promotes all aspects of the WHSC, particularly our training services. We also provide up-to-date health and safety information to workplace representatives in support of their critical health and safety role.

In the last fiscal year, we:

- Spearheaded the development of a new WHSC website dedicated to better marketing WHSC training programs and providing enriched health and safety tools and resources to our constituents and clients;
- Produced a multi-channel marketing campaign to promote WHSC Online Supervisor training. Promotional materials included a postal walk card distributed to busy industrial corridors, creation of e-bulletins, online ads and a product sheet for distribution by WHSC training services representatives.
- Produced a newsletter specific to the needs of the construction sector and its representatives.
- Developed and distributed quarterly mailings to promote WHSC scheduled training, particularly legally mandated training.
- Provided timely and accessible information through e-bulletins and e-newsletters, focusing on issues of interest to workers, workplace representatives and WHSC-trained instructors. (Topics included regulatory and compliance developments, research news, conferences and events hosted by constituents and partners, and changes to WHSC programs.)
- Revised and expanded WHSC product sheets and a comprehensive catalogue designed to explain and promote key WHSC training programs.
- Revised and expanded our popular series of hazard bulletins, also known as Resource Lines, to include valuable information on antineoplastic drugs, shift work, vehicle driving hazards and diesel emissions.
- Developed several presentations to assist WHSC leadership and representatives on various topics including, young and new worker awareness, Green Jobs and the unique and significant contribution of the WHSC.
- Researched and answered technical inquiries from workers, workplace representatives and WHSC program developers by compiling and synthesizing this information for the inquirer. The depth and breadth of inquiries speaks to our rich research capacity. Inquiries included legal requirements for cranes in construction and building demolition, case law on the limited right to refuse, control measures to combat and prevent bed bug infestations, and the safe use of sit-stand stools to name just a few.



- Worked with constituents to create or revise existing health, safety and environment awareness programs delivered to approximately 60,000 young workers and students including the Young Worker Awareness Program and school-based programs focused on Day of Mourning and Earth Day environmental awareness. (These programs continued to draw important links between worker and community health and sustainable workplaces and communities, all of which support young people and their aspirations as tomorrow's workers, employers and leaders.)
- Helped support annual recognition of volunteer health and safety instructors and constituent activists by assisting with the coordination of events, creating recognition items and drafting communications for the events.



- Supported the work of our constituents through public awareness campaigns promoting key events including Repetitive Strain Injury Awareness Day and Day of Mourning by designing, producing and disseminating brochures, information sheets, speakers' notes, web pages and e-bulletins.
- Participated in Ministry of Labour (MOL) working groups including those dealing with Worker and Supervisor Training and High Hazard Training. WHSC staff and leadership drew from their considerable experience offering input and advice on adult education principles, overcoming language and literacy issues and the importance of a hazard-based approach to health and safety management. This same input was summarized in written submissions to the MOL in response to their call for public consultation on the issues.
- Organized the WHSC annual golf tournament that raises funds to support the Canadian Civil Liberties Association and several student scholarships and bursaries.



Volunteer Recognition

Volunteer workplace health and safety representatives play a crucial role in improving working conditions. WHSC proudly supports their efforts with training and information services to help them gain competence and confidence in becoming workplace prevention leaders.

The WHSC, in conjunction with local labour councils, recognized these many contributions as part of its 17th annual Volunteer Health and Safety Recognition Campaign. Last year we acknowledged the following volunteers for their extraordinary efforts to secure safer, healthier workplaces.

2012/2013 Honoured Volunteers

Erin Blair

Cornwall & District Labour Council

Susie Blair

Ottawa & District Labour Council

Dave Blake

Niagara Regional Labour Council

Kevin Brannan

Central Ontario Building Trades

Beryl Brown

Injured Workers' Consultants

Peter Burget

Guelph & District Labour Council

Florry Foster

Windsor & District Labour Council

Andrew Hann

Orangeville & District Labour Council

Gavin Jacklyn

Brantford & District Labour Council

Laborers International Union of North America (LIUNA 1089)

Sarnia & District Labour Council

Yvonne Lewis

Durham Region Labour Council

Patti-Jo Lindner

Stratford & District Labour Council

Bill MacLean

Sault Ste. Marie & District Labour Council

Kelly Martin

Barrie & District Labour Council

Sue McCullagh

North Simcoe Muskoka & District Labour Council

Sue McIntyre

North Bay & District Labour Council

Darcy McQuade

Lindsay & District Labour Council

Dave New

Kingston & District Labour Council

Claude Plouffe

Cornwall & District Labour Council – Hawkesbury Region

Gloria Riley

Northumberland Labour Council

Angeline Lorna Sankar

Brampton-Mississauga & District Labour Council

Joelene Scully

Huron District Labour Council

Dean Shewring

Peterborough & District Labour Council

Twila Smitsnuk

Atikokan & District Labour Council

Steve Szekely

Toronto & York Region Labour Council

Melanie Thackeray

Huron District Labour Council

Kim Valliere

Waterloo Regional Labour Council

Ron Verscheure

Chatham-Kent Labour Council

Ron Visneskie

Renfrew & District Labour Council

Mike Westra

Oakville & District Labour Council

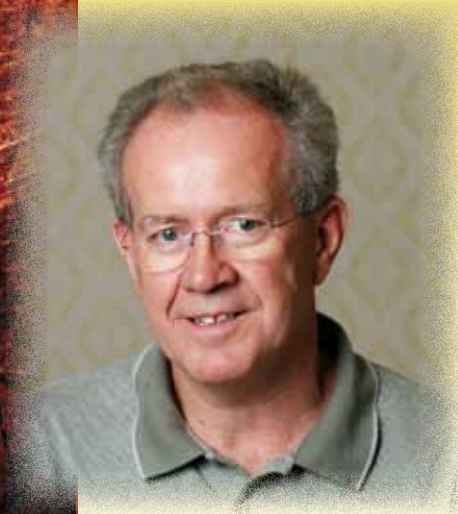
Megan Whitfield

Brampton-Mississauga & District Labour Council

Scott Young

Quinte Labour Council





secretary- treasurer's REPORT

O ntario's health and safety prevention system continues to change and grow, but grants for the Workers Health & Safety Centre (WHSC) remained flat-lined. WHSC is ready with quality training for new workers, workers employed in high-hazard industries, supervisors, joint health and safety committees and health and safety representatives, but the opportunity of mandatory training or improved standards for these groups is still pending. Countless workers and workplace representatives remain vulnerable to uncontrolled workplace hazards, but WHSC is expanding its constituents and clients nonetheless. Such was the backdrop against which WHSC operated in 2012/2013. Despite these challenges, we held our own and provided lifesaving training to thousands.

Previous reports have detailed many of the year's achievements. However, it is certainly worth noting and celebrating, WHSC met, and in some cases exceeded, our training targets for 2012/2013. Total training hours for the year were 175,333 actual hours of participant training, versus our target of 172,200 participant hours of training. Perhaps most notably though, participant training hours in the construction sector increased by some 20 per cent over the previous year, one of the very sectors recommended by the Dean Report for increased training support. Thus, our fee revenue and recovered costs for the year were \$38,696 over target, bringing in a total of \$1,659,696 of self-generated funds to help offset our service delivery costs.

WHSC achievements not mentioned in other reports included less sexy but certainly necessary, administrative improvements. These included improvements to shipping and inventory software, integration between our customer relationship management, phone and email systems, and expansion of our in-house print capacity and capabilities. Together, they helped WHSC staff provide a more effective level of service to our constituents and clients.

Faced with a difficult fiscal environment, these kinds of successes become all the more important. Without them and several cost saving measures, the WHSC would have been in a far less favourable financial position.

The following auditor's report covers our 2012/13 fiscal year (beginning April 1, 2012 and ending March 31, 2013). This is the first full year WHSC has recorded our finances using the fiscal year instead of the calendar year. We moved our year-end to align with our new funder, the Ministry of Labour (MOL). The comparative previous fiscal period covered a 15-month period from January 1, 2011 to March 31, 2012. During this last year, WHSC adopted new accounting standards for not-for-profit organizations issued by the Canadian Institute of Chartered Accountants. As a result, the date of transition to these standards is January 1, 2011, and therefore that date will also appear for comparative purposes in the financial statements.

Funding and oversight for our Young Worker Awareness Program (YWAP) also moved from the Workplace Safety and Insurance Board to the MOL effective January 1, 2013. Funded on a calendar year, our submission for special funding to support the YWAP for 2013 was approved for a maximum amount of \$250,000.

In order to meet our obligations and for the first time fully fund our Employee Future Benefits (EFB), WHSC incurred a non-structural deficit of \$557,873 for the year, with the actuarial adjustment to our EFB resulting in a total expense of \$498,718. We also had other uncontrollable expenses relating to backfilling for staff on short-term disability, and additional legal fees in adjusting to the new MOL oversight structure. These additional cost pressures were felt acutely by the organization, especially when one considers WHSC entered its tenth year of flat funding growth, not including the eroding effects of inflation over the past decade.

With these financial pressures came an anticipated deficit for WHSC. To help mitigate against the deficit, maintain positive net assets, avoid staff layoffs and meet all its short-term and long-term obligations, WHSC implemented a conscious plan of cost savings that equalled \$125,000. These savings came mainly from the areas of information technology, advertising and promotion, telecommunications and travel. They represented a 42 per cent reduction in discretionary and variable costs. Considering approximately three-quarters of all WHSC expenses are fixed costs, these savings were significant.

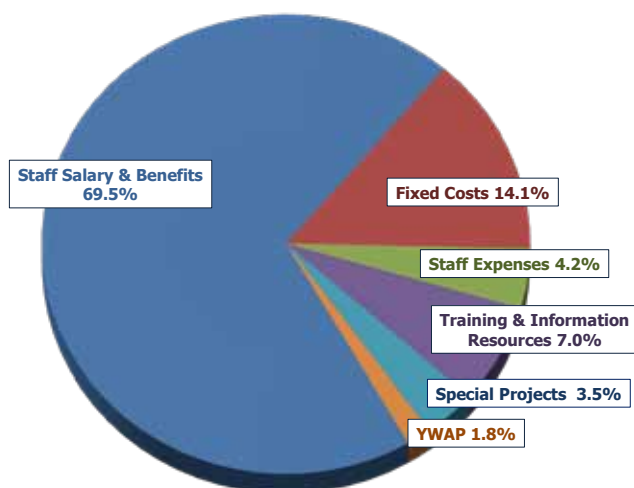
The following shows the breakdown of all expenditures for the year.



Lyle Hargrove
Secretary-Treasurer

2012/2013 Budget Allocations

Percentage of Total Operating Expenses



Explanation

The financial statements of the Workers Health & Safety Centre have been prepared in accordance with generally accepted accounting principles for organizations of this nature.

Revenue	\$10,627,792
Expenses	\$11,185,665
Excess of Expenses over Revenue	(577,873)



auditor's REPORT

Financial Statements of

WORKERS HEALTH & SAFETY CENTRE FEDERATION OF ONTARIO

(operating as Workers Health & Safety Centre)

March 31, 2013 and 2012

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Independent Auditor's Report

To the Officers and Members of
Workers Health and Safety Centre
Federation of Ontario
(Operating as Workers Health & Safety Centre)

We have audited the accompanying financial statements of Workers Health and Safety Centre Federation of Ontario, which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and January 1, 2011, the statements of operations and changes in net assets and of cash flows for the twelve months ended March 31, 2013 and the fifteen months ended March 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Workers Health and Safety Centre Federation of Ontario as at March 31, 2013, March 31, 2012 and January 1, 2011, and the results of its operations and its cash flows for the twelve months ended March 31, 2013 and the fifteen months ended March 31, 2012, in accordance with Canadian accounting standards for not-for-profit organizations.

Deloitte LLP

Chartered Professional Accountants, Chartered Accountants
Licensed Public Accountants
June 11, 2013

Workers Health and Safety Centre Federation of Ontario

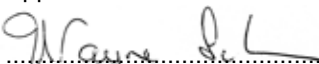
(Operating as Workers Health & Safety Centre)

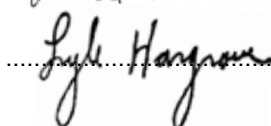
Statements of financial position

as at March 31, 2013, March 31, 2012 and January 1, 2011

	March 31, 2013	March 31, 2012	January 1, 2011 (Note 2)
	\$	\$	\$
Assets			
Current assets			
Cash and cash equivalents	1,436,013	1,719,413	2,321,070
Short-term investments (Note 3)	-	2,879,754	2,845,607
Accounts receivable	415,939	267,726	233,724
Due from Workplace Safety and Insurance Board	-	100,779	101,250
Prepaid expenses	29,945	189,532	21,583
	1,881,897	5,157,204	5,523,234
Severance fund	1,471,559	1,452,751	1,360,269
Employee future benefits fund (Note 4)	4,138,110	1,436,880	1,419,842
Capital assets (Note 5)	750,225	779,137	853,249
	8,241,791	8,825,972	9,156,594
Liabilities			
Current liabilities			
Accounts payable and accrued charges (Note 6)	1,138,342	937,490	1,066,386
Unexpended proceeds from fundraising event	6,091	6,743	16,700
Deferred revenue and funding (Note 7)	666,685	1,220,615	1,718,839
Due to Ministry of Labour	2,969	-	-
Current portion of obligations under capital lease (Note 8)	194,014	184,665	175,767
	2,008,101	2,349,513	2,977,692
Severance reserve	1,471,559	1,452,751	1,360,269
Employee future benefits (Note 4)	4,138,110	3,647,800	3,191,200
Obligations under capital lease (Note 8)	-	194,014	378,679
	7,617,770	7,644,078	7,907,840
Commitments and guarantees (Notes 10 and 14)			
Net assets (deficiency) (Note 11)			
Internally restricted net assets (deficiency)			
Invested in capital assets	556,211	400,458	298,803
Young Worker Awareness	(151,956)	(151,956)	(151,956)
Certification delivery	-	1,840,308	1,665,407
Unrestricted net assets	219,766	(906,916)	(563,500)
	624,021	1,181,894	1,248,754
	8,241,791	8,825,972	9,156,594

Approved on behalf of the Board of Directors

 President

 Secretary-Treasurer

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of operations and changes in net assets

Twelve months ended March 31, 2013 (with comparative amounts for the fifteen months ended March 31, 2012)

	Twelve months ended March 31, 2013					Fifteen months ended March 31, 2012 (Note 2)				
	Invested in capital assets	Young worker awareness	Certification delivery	Unrestricted	Total	Invested in capital assets	Young worker awareness	Certification delivery	Unrestricted	Total
Revenue										
Workplace Safety and Insurance Board	-	158,247	-	-	158,247	-	228,279	-	11,931,556	12,159,835
Fee revenue (Note 9)	-	-	-	331,312	331,312	-	-	513,128	-	513,128
Ministry of Labour	-	62,500	-	9,519,476	9,581,976	-	-	-	-	-
Surplus retention - usage	-	-	-	556,257	556,257	-	-	-	625,550	625,550
	-	220,747	-	10,407,045	10,627,792	-	228,279	513,128	12,557,106	13,298,513
Expenses - schedule										
	-	220,747	-	10,964,918	11,185,665	-	228,279	338,227	12,703,867	13,270,373
Excess of revenue over expenses	-	-	-	(557,873)	(557,873)	-	-	174,901	(146,761)	28,140
Net assets (deficiency), beginning of year	400,458	(151,956)	1,840,308	(906,916)	1,181,894	298,803	(151,956)	1,665,407	(563,500)	1,248,754
Deferred funding transferred (Notes 7 and 11)	-	-	-	-	-	-	-	-	(95,000)	(95,000)
Inter-fund transfer (Note 11)	-	-	(1,840,308)	1,840,308	-	-	-	-	-	-
Capital lease obligations	184,665	-	-	(184,665)	-	175,767	-	-	(175,767)	-
Purchase of capital assets	350,848	-	-	(350,848)	-	352,940	-	-	(352,940)	-
Amortization of capital assets	(379,760)	-	-	379,760	-	(427,052)	-	-	427,052	-
Net assets (deficiency), end of year	556,211	(151,956)	-	219,766	624,021	400,458	(151,956)	1,840,308	(906,916)	1,181,894

Workers Health and Safety Centre Federation of Ontario

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Statements of cash flows

Twelve months ended March 31, 2013 (with comparative amounts for the fifteen months ended March 31, 2012)

	Twelve months ended March 31, 2013	Fifteen months ended March 31, 2012
	\$	\$
Operating activities		
Excess of revenues over expenses	(557,873)	28,140
Items not affecting cash		
Amortization of capital assets	379,760	427,052
Employee future benefits	490,310	456,600
Deferred revenue and funding recognized (Note 7)	(696,872)	(733,839)
	(384,675)	177,953
Changes in non-cash operating working capital items (Note 12)	315,322	(340,333)
	69,353	(162,380)
Investing activities		
Sale (purchase) of short-term investments	2,879,754	(34,147)
Purchase of capital assets	(350,848)	(352,940)
	2,528,906	(387,087)
Financing activities		
Funding and revenue received in advance (Note 7)	142,942	140,615
Employee future benefits fund	(2,701,230)	(17,038)
Changes in obligations under capital lease (Note 8)	184,065	(175,767)
	(2,742,953)	(52,190)
Net cash outflow	283,000	(601,657)
Cash and cash equivalents, beginning of year	1,719,413	2,321,070
Cash and cash equivalents, end of year	1,436,013	1,719,413
Supplementary cash flow information:		
Interest paid	20,731	29,803

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2013 and 2012

1. Incorporation and purpose of the Centre

The Workers Health and Safety Centre Federation of Ontario (the "Centre") was incorporated by letters patent issued under the Ontario Corporations Act and was established to carry on safety education and training programs.

Funding, subject to annual review, for the Centre was the responsibility of the Workplace Safety and Insurance Board ("WSIB") which was established by the Province of Ontario, until March 31, 2012. Effective April 1, 2012, the Centre is now funded, subject to annual review, by the Ministry of Labour ("MOL").

The Centre had accepted an assignment by the WSIB to act as the manager of several special projects. As at April 1, 2012, the only such project ongoing was the Young Worker Awareness Project. The MOL has provided additional funding for this project for the year ended March 31, 2013. This project is not part of the general operating budget of the Centre.

The Centre changed its year end from December 31 to March 31, effective March 31, 2012. Accordingly, the 2012 comparative amounts included in the Statements of operations and changes in net assets and of cash flows are for a fifteen month period.

2. Significant accounting policies

Basis of presentation

During the year, the Centre adopted the new Accounting Standards for Not-for-Profit Organizations ("ASNPOs") issued by the Canadian Institute of Chartered Accountants ("CICA").

The Centre's first reporting period using ASNPOs is for the year ended March 31, 2013. As a result, the date of transition to ASNPOs is January 1, 2011. The Centre has presented financial statements under the previous Canadian generally accepted accounting principles ("GAAP") during each fiscal year up to, and including, March 31, 2012.

As these financial statements are the first financial statements for which the Centre has applied ASNPOs, the financial statements have been prepared in accordance with the provisions set out in Section 1501 of Part III of the CICA Handbook, First-time Adoption by Not-for-Profit Organizations. Under Section 1501, the Centre has prepared an opening Statement of financial position as at January 1, 2011, as that is the starting point for the Centre's accounting under ASNPOs. Under Section 1501, the Centre:

- Recognized all assets and liabilities, the recognition of which is required by ASNPOs;
- Did not recognize items as assets and liabilities if ASNPOs do not permit such recognition; and
- Applied ASNPOs in measuring all recognized assets and liabilities.

In accordance with the requirements of Section 1501, the accounting policies set out in Note 3 have been consistently applied to all years presented.

The Centre adopted the exemption available under Section 1501 related to financial instruments but this has not resulted in any changes to Net assets as at January 1, 2011, or to the Statement of operations and changes in net assets for the fifteen months ended March 31, 2012. As a result, a reconciliation of amounts on the Statement of financial position as at January 1, 2011 to those as at December 31, 2010, or the Statement of operations and changes in net assets for the fifteen months ended March 31, 2012, is not required.

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2013 and 2012

2. Significant accounting policies (continued)

Financial instruments

The Centre has classified each of its financial instruments into the following accounting categories:

Asset/Liability	Measurement
Cash and cash equivalents	Fair value
Short-term investments	Fair value
Accounts receivable	Amortized cost
Due from Workplace Safety and Insurance Board	Amortized cost
Severance fund	Fair value
Employee future benefits fund	Fair value
Accounts payable and accrued charges	Amortized cost
Due to Ministry of Labour	Amortized cost

Financial assets and financial liabilities are initially recognized at fair value when the Centre becomes a party to the contractual provisions of the financial instruments. Subsequently, all financial instruments are measured at amortized cost, except as indicated above. Subsequent changes in fair value are recorded in the Statement of operations.

Transaction costs are expensed as incurred.

Severance fund

The Severance reserve represents amounts due to employees upon termination. A severance fund is segregated equal to the amount of the reserve liability and is invested in interest bearing accounts, which are stated at fair value.

Employee future benefits

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs. The employee future benefits fund is appropriated in support of the future employee benefit liability and is invested in interest bearing accounts, which are stated at fair value.

Capital assets

Effective April 1, 2012, the MOL has mandated the use of a standard amortization policy for Designated Entities, including the Centre. The policy uses the straight-line method at annual rates applicable to each capital asset class as follows:

Furniture and equipment	20%
Computer equipment and software	33 1/3%
Leasehold improvements	Lower of the number of years remaining on the lease or 10 years
Assets under capital lease	Lower of the lease term, economic life of the asset or 40 years

The remaining lease term used for the purpose of calculating amortization on leasehold improvements has been deemed to be 5 years.

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Notes to the financial statements

March 31, 2013 and 2012

2. Significant accounting policies (continued)

Deferred revenue and funding

Amounts received in advance have been deferred to be recognized as revenue, if related to operations, at the time the Centre performs the funded operating activity. Amounts relating to Capital assets are amortized to revenue at the amortization rates applicable to the corresponding capital assets.

Net assets invested in capital assets

The Centre accounts for its investment in capital assets as internally restricted net assets. Amounts are transferred between the Unrestricted Net Assets and the Internally Restricted Investment in Capital Assets for amortization, additions to capital assets and capital lease obligations.

Revenue recognition

Revenue from MOL (2012 – Workplace Safety and Insurance Board) is recognized in accordance with approved funding entitlements for each fiscal year. Fee revenue is recognized as fees are earned through the delivery of related programs.

Use of estimates

The preparation of the Centre's financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to inherent uncertainty in making estimates, actual results could differ from those estimates. Balances which require some degree of estimation are:

- Accounts receivable (allowance for doubtful accounts);
- Accounts payable and accrued liabilities (accrual estimates);
- Capital assets (amortization rates);
- Employee future benefits (actuarial assumptions); and
- Deferred recoveries and funding (recognition performance).

3. Short-term investments

	March 31, 2013		March 31, 2012		January 1, 2011	
	Cost	Fair value	Cost	Fair value	Cost	Fair value
	\$	\$	\$	\$	\$	\$
Term deposits	-	-	2,879,754	2,879,754	2,845,607	2,845,607

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Notes to the financial statements

March 31, 2013 and 2012

4. Employee future benefits

The Centre provides supplemental hospital, extended health care (including prescription drugs), vision care and dental benefits on a post-retirement basis to its employees.

Information about the plans, which represent contractual obligations of the Centre, is as follows:

	March 31, 2013	March 31, 2012	January 1, 2011
	\$	\$	\$
Accrued post-retirement benefit cost			
Accrued post-retirement benefit obligation, beginning of year	3,647,800	3,191,200	2,980,500
Net periodic post-retirement benefit cost	665,291	651,900	344,900
Post retiree premium contributions	(174,981)	(195,300)	(134,200)
Accrued post-retirement benefit obligation, end of year	4,138,110	3,647,800	3,191,200
Plan assets	4,138,110	1,436,880	1,419,842
Accrued post-retirement benefit obligation, in excess of plan assets	-	2,210,920	1,771,358
Net periodic post-retirement benefit cost			
Current service cost for benefits earned during the year	149,991	152,700	
Interest cost on accrued post-retirement benefit obligation	244,500	293,900	
Net amortization or deferral	270,800	205,300	
Net periodic post-retirement benefit cost	665,291	651,900	

The significant actuarial assumptions adopted in estimating the Centre's accrued benefit amounts are as follows:

	March 31, 2013	March 31, 2012	April 1, 2011
Discount rate per annum	4.40%	4.40%	5.30%
Rate of increase in future benefits			
Supplementary hospital and prescription drugs	7.30%	7.30%	7.30%
Extended health care, dental care and other benefits	4.50%	4.50%	4.50%

The most recent full actuarial valuation was performed as at January 1, 2010 for the year ended December 31, 2009; however, the discount rates noted above were updated during the analysis performed at March 31, 2013, March 31, 2012 and April 1, 2011 to reflect a change in market rates since the valuation performed at January 1, 2010.

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Notes to the financial statements

March 31, 2013 and 2012

5. Capital assets

				March 31, 2013
	Amortization rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Furniture	20%	812,143	(720,984)	91,159
Computer equipment	33.33%	4,187,224	(3,735,104)	452,120
Leasehold improvements	Lease term	558,747	(532,769)	25,979
Equipment - capital lease	Lease term	1,161,111	(980,143)	180,968
		6,719,225	(5,969,000)	750,225

				March 31, 2012
	Amortization rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Furniture	20%	812,143	(678,281)	133,862
Computer equipment	33.33%	3,836,376	(3,617,686)	218,690
Leasehold improvements	Lease term	558,747	(494,098)	64,649
Equipment - capital lease	Lease term	1,161,111	(799,175)	361,936
		6,368,377	(5,589,240)	779,137

				January 1, 2011
	Amortization rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Furniture	20%	698,408	(629,007)	69,401
Computer equipment	33.33%	3,597,171	(3,512,145)	85,026
Leasehold improvements	Lease term	558,747	(448,072)	110,675
Equipment - capital lease	Lease term	1,161,111	(572,964)	588,147
		6,015,437	(5,162,188)	853,249

6. Accounts payable and accrued charges and contingent liabilities

There are no government remittances owing as at March 31, 2013 (March 31, 2012 - \$Nil; January 1, 2011 - \$Nil).

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Notes to the financial statements

March 31, 2013 and 2012

7. Deferred revenue and funding

	March 31, 2013		March 31, 2012	January 1, 2011
	WSIB surplus retention		Deferred	
	Capital	Operating	revenue	
	\$	\$	\$	\$
Balance - beginning of year	835,822	244,178	140,615	320,968
Funding and revenue received in advance	-	-	142,942	108,289
Transfer Surplus retention (Note 11)				95,000
Recognized in revenue	(312,079)	(244,178)	(140,615)	(167,418)
Balance - end of year	523,743	-	142,942	1,714,839

8. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	March 31, 2013	March 31, 2012	January 1, 2011
	\$	\$	\$
Printing equipment lease agreement in the amount of repayable in semi-annual installments of \$143,344, including interest calculated at 5%, and maintenance charges of \$38,906 per payment			
Total amount of future minimum lease payments	286,689	573,378	860,066
Maintenance charges and interest included in installments	92,675	194,699	305,620
	194,014	378,679	554,446
Current portion	194,014	184,665	175,767
	-	194,014	378,679

Subsequent to March 31, 2013, an extension to the lease agreement was effected, which will extend the term of the lease for another 31 months to October 31, 2016.

9. Certification delivery

The Government of Ontario revised the Occupational Health and Safety Act in November 1992, requiring employers to provide certification training for members of their health and safety committees. As a result, the Centre began to offer certification courses in May 1993. The program is expected to be self-financed such that fees collected will cover expenses related to certification deliveries. Any excesses of fee revenue over expenses are to be carried forward to subsequent years for this program.

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Notes to the financial statements

March 31, 2013 and 2012

10. Commitments and contingencies

(a) Commitments

The Centre leases its head office and satellite locations under operating leases. Minimum lease payments annually to the end of the leases are:

	\$
2014	363,926
2015	345,436
2016	205,676
2017	22,596
	<u>937,634</u>

(b) Contingencies

The Centre must comply with the *2012 Standards for Designated Entities* in order to be eligible for funding by the MOL. Section 1.2(c) of these standards states that upon dissolution of the Centre, all of its remaining assets after payment of its liabilities revert to the MOL. If this situation were to occur, there are additional severance provisions in the employment contracts for all non-bargaining unit staff that would be payable. These amounts would add an additional \$759,000 (approximately) to the severance liability. Management does not consider it likely that this event will occur, and no amounts related to these severance provisions have been included in the financial statements.

11. Net assets

Net assets utilized in the Centre's capital assets and Young Workers' Awareness program are considered to be internally restricted. During the year, the Centre's Board of Directors approved removing the internal restriction on the Certification Delivery fund and the balance was transferred to the Unrestricted fund. The 2013 results of Certification Delivery operations are included in the Unrestricted fund.

Unrestricted net assets are utilized in support of general operations. Under the Centre's funding arrangements with MOL, certain governance, business planning, performance agreements and reporting requirements may apply to the Centre's ability to retain all of its accumulated unrestricted net assets. In the view of management, the Centre is in compliance with these requirements.

Effective April 1, 2012, an interim MOL surplus recovery policy has been implemented. Under the policy, the amount of accumulated surplus in respect of each year that can be retained by the Centre shall not exceed 6% of the current year's total revenue. Any excess above 6% can be recovered by MOL. Any surplus funds retained are to be separately accounted for as Deferred funding and directed to MOL approved expenditures.

The Centre sought and obtained approval from the WSIB for the use of \$1,453,000 of the accumulated surplus as at December 31, 2009, and \$95,000 of the Unrestricted fund balance as at December 31, 2010, amounts which reduced the accumulated surplus at each respective period end below the 6% threshold. As at March 31, 2012, The Centre has expended \$1,548,000 (\$924,717 – March 31, 2012, \$114,616 – January 1, 2011) of these funds on approved activities. Final approval from the WSIB relating to the use of funds has not yet been received. For the purposes of preparing these financial statements management has assumed the WSIB will approve of the use of the Unrestricted fund balance.

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2013 and 2012

12. Changes in non-cash operating working capital items

	Twelve months ended March 31, 2013	Fifteen months ended March 31, 2012
	\$	\$
Accounts receivable	(148,213)	(34,002)
Due from Workplace Safety and Insurance Board	100,779	471
Prepaid expenses	159,587	(167,949)
Accounts payable and accrued charges	200,852	(128,896)
Due to MOL	2,969	-
Unexpended proceeds from fundraising event	(652)	(9,957)
	315,322	(340,333)

13. Recovered costs

The recovered costs include the following:

	Twelve months ended March 31, 2013	Fifteen months ended March 31, 2012
	\$	\$
Course and registration revenue	1,249,882	1,369,948
Interest earned	76,967	83,197
Miscellaneous	1,535	2,430
	1,328,384	1,455,575

14. Guarantees

In the normal course of business, the Centre enters into agreements that meet the definition of a guarantee. The Centre's primary guarantees subject to disclosure requirements are as follows:

- The Centre has provided indemnities under lease agreements for various operating facilities. Under the terms of these agreements, the Centre agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after, the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.
- Indemnity has been provided to all directors and/or officers of the Centre for various items including, but not limited to, all costs to settle suits or actions due to association with the Centre, subject to certain restrictions. The Centre has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a director or officer of the Centre. The maximum amount of any potential future payment cannot be reasonably estimated.

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2013 and 2012

14. Guarantees (continued)

- (c) In the normal course of business, the Centre has entered into agreements that include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Centre to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The term of these indemnities are not explicitly defined and the maximum amount of any potential reimbursements cannot be estimated.

The nature of these indemnification agreements prevents the Centre from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Centre has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.

15. Financial instrument risks

The Centre manages financial risks associated with financial instruments as summarized below:

- Credit risk is the possibility that other parties may default on their financial obligations. The Centre manages its credit risk through proactive collection policies.
- Interest rate risk is the risk that the fair value of financial instruments will fluctuate due to changes in market interest rates. The Centre manages this risk by investing in short term instruments, which limits exposure to this risk.

Workers Health and Safety Centre

(Operating as Workers Health & Safety Centre)

Schedule of expenses and recovered costs

			Twelve months ended March 31, 2013	Fifteen months ended March 31, 2012
	Operating	Young Worker Awareness	Total	Total
	\$	\$	\$	\$
Amortization	379,760	-	379,760	427,052
Association Fees	1,890	-	1,890	1,952
Bad Debt Expense	6,244	-	6,244	4,900
Bank Service Charges and Interest	48,598	-	48,598	68,426
Communications	43,961	-	43,961	46,093
Directors	4,821	-	4,821	4,034
Employee Benefits	2,914,141	-	2,914,141	3,302,613
Equipment rental and Maintenance	307,602	-	307,602	237,038
Harmonized Sales Tax	31,508	-	31,508	25,247
Information Services	1,115	-	1,115	1,761
Insurance	16,520	-	16,520	82,368
Meeting Costs	107,150	-	107,150	113,398
Occupancy Costs	563,779	-	563,779	685,128
Postage	24,431	-	24,431	22,696
Professional Fees and Outside Consultants	189,429	-	189,429	173,547
Public Training	687,217	-	687,217	671,471
Safety Promotion	15,509	-	15,509	20,646
Special Project Expense	440,539	-	440,539	535,326
Staff Courses and Seminars	36,008	9,697	45,705	17,020
Staff Salaries	5,744,705	151,740	5,896,445	7,113,003
Subscriptions and Reference	10,635	-	10,635	9,356
Supplies and Sundry Services	64,574	42,291	106,865	201,279
Telecommunications	133,454	-	133,454	277,396
Travel and Vehicle Costs	519,712	17,019	536,731	684,198
	12,293,302	220,747	12,514,049	14,725,948
Less recovered costs (Note 13)	(1,328,384)	-	(1,328,384)	(1,455,575)
	10,964,918	220,747	11,185,665	13,270,373

