

Name of Certifying Partner: BC Forest Safety Council

Date Prepared: Oct 10, 2013

Funding Period: From Jan 1, 2014 to Dec 31, 2014

Section 1(a): BUDGET - COR Activities	ACTUAL *		COR ADMINISTRATION BUDGET *				% Variance (b/a)	% Variance (c/b)
	2012 (12 months) (a)	2013 YTD (6 months)	Year 1 2012	Year 2 2013 (b)	Year 3 2014 (c)	Total for 3 Years	2013 Budget vs 2012 Actual	2014 Budget vs 2013 Budget
Number of New COR Registrations	270	151	270	275	275	820	102	100
Number of New OHS Certifications	300	108	658	300	200	1158	100	66.7
Number of New RTW Certifications	173	16	n/a	40	0	40	23	0
Number of WorkSafeBC Initiated Verification Audits	26	4	36	58	50	144	223	86
Number of Certifying Partner Initiated QA Audits	172	146	161	139	147	447	81	106
Number of External Auditors Trained	0	0	0	0	0	0	0	0
Number of Internal Auditors Trained	38	15	20	20	16	56	53	80

* Figures should match those in application form

Section 1(b): BUDGET - COR Revenue & Expenses	ACTUAL		COR ADMINISTRATION BUDGET				% Variance (b/a)	% Variance (c/b)
	2012 (12 months) (a)	2013 YTD (6 months)	Year 1 2012	Year 2 2013 (b)	Year 3 2014 (c)	Total for 3 Years	2013 Budget vs 2012 Actual	2014 Budget vs 2013 Budget
Revenue:								
WorkSafeBC COR Funding	1,751,997	879,181	2,145,667	2,200,000	2,200,000	6,545,667	26%	0%
Interest Revenue	20,971	12,377	8,503	19,915	19,524	47,942	-5%	-2%
Other Revenue (list individually)						0	-	-
Sponsorship	10,067	1,756				0	-	-
Total Revenue	1,783,035	893,313	2,154,170	2,219,915	2,219,524	6,593,609	25%	0%
Compensation Expense:								
Salaries	990,895	513,075	1,088,937	1,007,553	1,154,197	3,250,687	2%	15%
Benefits	183,616	112,733	191,454	194,994	234,833	621,280	6%	20%
Consultants & Contractors	200,684	99,621	390,550	462,583	270,445	1,123,578	131%	-42%
Expense:								
Accounting & Legal Fees	6,722	6,457	20,527	19,415	7,656	47,598	189%	-61%
Advertising	29,912	10,415	27,054	71,549	95,567	194,170	139%	34%
Board Expenses	26,076	17,010	37,858	43,685	42,632	124,174	68%	-2%
Buildings & Services	13,726	4,799	11,054	9,211	11,102	31,366	-33%	21%
Communications	42,720	24,155	71,323	68,640	71,774	211,737	61%	5%
Conferences & Convention	25,831	16,705	20,429	19,758	24,285	64,471	-24%	23%
External Events and Meetings	0	0	0	0	0	0	-	-
Furniture & Equipment	0	0	0	0	0	0	-	-
Office Supplies	38,684	18,519	49,201	51,730	59,777	160,708	34%	16%
Property Taxes & General Insurance	5,575	2,029	6,377	4,186	4,977	15,539	-25%	19%
Publication	331	402	1,000	1,000	1,000	3,000	202%	0%
Rent - Office	44,495	15,822	53,994	31,034	38,282	123,311	-30%	23%
Technology	81,988	578	6,351	4,533	2,166	13,049	-94%	-52%
Training - Staff	6,028	2,118	35,200	34,960	8,766	78,926	480%	-75%
Travel	77,045	50,448	133,935	186,715	182,113	502,763	142%	-2%
Miscellaneous	9,818	3,115	8,928	8,371	9,953	27,253	-15%	19%
Total Expenses	1,784,148	898,000	2,154,170	2,219,915	2,219,524	6,593,609	24%	0%
Revenue less Expenses	(1,113)	(4,686)	0	0	0	0	-	-

Note: Any significant expense account (>\$50,000) and any significant variances (>20%) between 2012 actuals, 2013 budget, and 2014 funding request should be explained in Section 5 below.

Section 1(c): BUDGET - COR - Project Allocation	2014 COR ADMINISTRATION BUDGET							
Allocation of 2014 budget to the projects in the proposed workplan	General Administration	WIVA Audits	Project Description	Project Description	Project Description	Project Description	Project Description	2014 Budget Total
Revenue:								
WorkSafeBC COR Funding		50,000	2,150,000					2,200,000
Interest Revenue	19,524		0					19,524
Other Revenue (list individually)			0					0
								0
Total Revenue	19,524	50,000	2,150,000	0	0	0	0	2,219,524
Compensation Expense:								
Salaries	232,277		921,920					1,154,197
Benefits	40,943		193,890					234,833
Consultants & Contractors	1,148	10,000	259,297					270,445
Expense:								
Accounting & Legal Fees	7,656		0					7,656
Advertising	49,767		45,800					95,567
Board Expenses	26,032		16,600					42,632
Buildings & Services	11,102		0					11,102
Communications	11,714		60,060					71,774
Conferences & Convention	11,485		12,800					24,285
External Events and Meetings	0		0					0
Furniture & Equipment	0		0					0
Office Supplies	34,377		25,400					59,777
Property Taxes & General Insurance	4,977		0					4,977
Publication	0		1,000					1,000
Rent - Office	38,282		0					38,282
Technology	766		1,400					2,166
Training - Staff	766		8,000					8,766
Travel	15,313	40,000	126,800					182,113
Miscellaneous	9,953		0					9,953
Total Expenses	496,557	50,000	1,672,967	0	0	0	0	2,219,524
Revenue less Expenses	(477,033)	0	477,033	0	0	0	0	0

Note: The proposed 2014 budget should be related to the proposed workplan. This can be shown by allocating the budget to General Administration costs and to the proposed projects in the workplan.

Section 2: RESERVE FUND - COR	2012 (12 months)	2013 YTD (6 months)	Year 1 2012	Year 2 2013	Year 3 2014
Opening Balance	536,417	536,417	536,417	536,417	536,417
Drawdown (-)	-	-	-	-	-
Additional Funds Requested for This Application (+)	-	-	-	-	-
Ending Balance	536,417	536,417	536,417	536,417	536,417

Describe the reason(s) for any drawdown of COR Reserve Fund in the current year

Describe the reason(s) for any additional COR Reserve Funds being requested for this application

Section 3: COMPENSATION - COR	2012 (12 months)	2013 YTD (6 months)	Year 1 2012	Year 2 2013	Year 3 2014
Total staff FTE (includes both full-time and part-time employees)	14.34	9.9	10.8	11.05	12.8
Total consultants FTE contracted on an ongoing basis	2.23	2.21	4.34	5.14	3
<i>List the top ten highest compensated positions, including consultants (who are contracted on an ongoing basis), in the following annual compensation categories:</i>					
1. Number of positions with compensation \$1–\$39,999	3.48	1	1.25	1	0.1
2. Number of positions with compensation \$40,000–\$79,999	6	6.15	6	7.3	10.95
3. Number of positions with compensation \$80,000–\$119,999	1.75	2.75	2.75	2.75	1.75
4. Number of positions with compensation \$120,000–\$159,999					
5. Number of positions with compensation \$160,000–\$199,999					
6. Number of positions with compensation \$200,000–\$249,999					
7. Number of positions with compensation \$250,000–\$299,999					
8. Number of positions with compensation \$300,000–\$349,999					
9. Number of positions with compensation \$350,000 and over					

Section 4: EXPENSE ALLOCATION - COR

1) Describe the method or formula used to allocate common expenses and/or overhead expenses shared between HSA operations and COR administration or shared between the association's head office and COR administration (e.g., based on FTE or square footage of office)

The Council overhead allocation is allocated to lines of business in proportion to compensation costs. Compensation includes staff salaries and benefits, and consultants' fees. Compensation costs do not include fees and expenses paid to contractors involved in instruction and evaluation. The Council's COR funding includes 80% SAFE Companies total expenses (excluding Council overhead allocation) and 100% of COR administration total cost centre, including Council overhead allocation.

2) List the expenses and amounts that have been allocated in (1) and included in the budget in Section 1.

Rent for both offices; IT infrastructure costs (land line, cable, etc); all Xerox costs except for Transportation Safety dept.; payroll costs for CEO, CFO, Corporate Secretary / Senior Administrative Assistant, Receptionist, Accounting Assistant, IT Coordinator, Communications Specialist; all administrative expenses, including legal, audit, insurance, etc.

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS AND SIGNIFICANT VARIANCES

Any significant expense account (>\$50,000), excluding salaries, should be explained here.

Benefits: include medical/dental/life insurance, RRSP, WCB, recruitment, CPP and EI. **Consultants and Contractors:** the Council uses outside help to help in peak work load times, and to perform other projects. **Advertising:** this includes \$45,800 budgeted to COR advertising and communications, and \$49,767 moved from HSA to COR via overhead allocations. **Communications:** includes cell phone charges, telephone charges, couriers and postage. **Office supplies:** includes office supplies and copier charges. The copier charges are from the overhead allocation and have gone up as the Council does more printing in house. **Travel:** there is \$100,000 for verification audits, \$66,800 for other staff travel, and \$15,313 allocated to COR from HSA through the overhead allocation.

Any significant expense account variance (>20%), including salaries, between 2012 actuals, 2013 budget, and 2014 funding request should be explained here.

Consultants and Contractors - decreased as we move to use staff for more field work; **Legal** - 2013 included a large amount re auditor qualifications and guidelines for maintenance of SAFE company guidelines; **Advertising** - hired a communications professional to focus on a communication strategy in 2014; **Buildings and services** - increased the budget for BC Hydro to better match actual costs; **Conferences and conventions** - have more staff attending; **Rent** - increased the budget as our lease is up in 2014, also some change in allocation; **Technology** - reduced budget to better match actual costs; **Training staff:** reduced budget to better match actual costs.

Section 6: APPROVAL

Approved by Association Board Chair:

R. Hert (signature)

Reynold Hert (name)

Date Approved:

Oct 11/13