

BC FOREST SAFETY COUNCIL 2010 Income Statement vs Budget

Certificate of Recognition (COR) Program Health and Safety Association (HSA) Program

| | COR | | | HSA | | | Combined Funds | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Actual | Budget | Variance |
| Revenue | | | | | | | | | |
| 400 - Base WCB Funding | - | - | - | 2,200,000 | 2,200,000 | - | 2,200,000 | 2,200,000 | |
| 410 - Contributions | 1,853,066 | 2,063,492 | (210,426) | - | - | - | 1,853,066 | 2,063,492 | (210,426) |
| 420 - Interest Income | - | - | - | 11,927 | 2,700 | 9,227 | 11,927 | 2,700 | 9,227 |
| 430 - Program Fees | - | - | - | 1,111,729 | 1,170,644 | (58,915) | 1,111,729 | 1,170,644 | (58,915) |
| 434 - current year SC cert to be deferred | - | - | - | (101,003) | (104,696) | 3,693 | (101,003) | (104,696) | 3,693 |
| 435 - SC certifications deferred from prior years | - | - | - | 194,590 | 194,590 | 0 | 194,590 | 194,590 | 0 |
| 440 - Sponsorships | - | - | - | 14,206 | - | 14,206 | 14,206 | - | 14,206 |
| 441 - Admin Fee Revenue | - | - | - | 629 | - | 629 | 629 | - | 629 |
| 450 - Reserve Fund Spent | - | - | - | - | - | - | - | - | - |
| Total Revenue | 1,853,066 | 2,063,492 | (210,426) | 3,432,079 | 3,463,238 | (31,160) | 5,285,144 | 5,526,730 | (241,586) |
| Expense | | | | | | | | | |
| Communication | | | | | | | | | |
| 500 - Advertising | 1,764 | 4,000 | (2,236) | 26,084 | 38,000 | (11,916) | 27,848 | 42,000 | (14,152) |
| 510 - Communications | 9,675 | 12,400 | (2,725) | 71,496 | 92,300 | (20,804) | 81,171 | 104,700 | (23,529) |
| 520 - Conventions and Conferences | 8,060 | 7,100 | 960 | 48,389 | 34,900 | 13,489 | 56,449 | 42,000 | 14,449 |
| 530 - Website | - | - | - | 669 | 2,000 | (1,331) | 669 | 2,000 | (1,331) |
| Total Communication | 19,500 | 23,500 | (4,000) | 146,638 | 167,200 | (20,562) | 166,138 | 190,700 | (24,562) |
| Travel | | | | | | | | | |
| 600 - Travel | 45,839 | 103,040 | (57,201) | 165,004 | 169,760 | (4,756) | 210,843 | 272,800 | (61,957) |
| 640 - Travel -Staff re Verificatn Aud | 3,074 | - | 3,074 | 49 | - | 49 | 3,123 | - | 3,123 |
| Total Travel | 48,913 | 103,040 | (54,127) | 165,053 | 169,760 | (4,707) | 213,966 | 272,800 | (58,834) |
| Administrative | | | | | | | | | |
| 702 - Amortization | - | 45,736 | (45,736) | 69,520 | 34,264 | 35,256 | 69,520 | 80,000 | (10,480) |
| 704 - Audit | - | - | - | 10,795 | 12,000 | (1,205) | 10,795 | 12,000 | (1,205) |
| 720 - Bank Charges and Interest | - | - | - | 18,351 | 21,000 | (2,649) | 18,351 | 21,000 | (2,649) |
| 730 - Cellular Phones | 7,677 | 12,900 | (5,223) | 14,423 | 18,450 | (4,027) | 22,100 | 31,350 | (9,250) |
| 735 - Computer Support | 1,063 | 15,930 | (14,867) | 47,101 | 37,285 | 9,816 | 48,163 | 53,215 | (5,052) |
| 740 - Copiers | 811 | - | 811 | 21,471 | 6,200 | 15,271 | 22,282 | 6,200 | 16,082 |
| 745 - Couriers | 301 | 6,240 | (5,939) | 1,506 | 6,360 | (4,854) | 1,807 | 12,600 | (10,793) |
| 750 - Directors & Committee Meetings | 5,230 | 43,200 | (37,970) | 98,359 | 49,800 | 48,559 | 103,589 | 93,000 | 10,589 |
| 752 - Donations | - | - | - | - | - | - | - | - | - |
| 755 - Dues & Membership | 1,375 | - | 1,375 | 2,401 | 1,000 | 1,401 | 3,776 | 1,000 | 2,776 |
| 760 - Insurance | - | - | - | 13,395 | 15,000 | (1,605) | 13,395 | 15,000 | (1,605) |
| 765 - Legal | 38,916 | 5,000 | 33,916 | 14,659 | 20,000 | (5,341) | 53,575 | 25,000 | 28,575 |
| 767 - Licenses | - | - | - | 195 | 150 | 45 | 195 | 150 | 45 |
| 770 - Office Miscellaneous | 470 | 5,600 | (5,130) | 14,856 | 22,000 | (7,144) | 15,326 | 27,600 | (12,274) |
| 775 - Office Supplies | 15,227 | 13,800 | 1,427 | 52,370 | 24,600 | 27,770 | 67,597 | 38,400 | 29,197 |
| 780 - Postage | 28,462 | 50,760 | (22,298) | 15,432 | 13,020 | 2,412 | 43,894 | 63,780 | (19,886) |
| 785 - Rent | - | - | - | 149,195 | 144,115 | 5,080 | 149,195 | 144,115 | 5,080 |
| 786 - Building Maintenance | - | - | - | 22,146 | 16,000 | 6,146 | 22,146 | 16,000 | 6,146 |
| 787 - Subscriptions | - | - | - | 1,654 | 1,200 | 454 | 1,654 | 1,200 | 454 |
| 790 - Telephone | 1,570 | - | 1,570 | 42,307 | 45,850 | (3,543) | 43,877 | 45,850 | (1,973) |
| Total Administrative | 101,103 | 199,166 | (98,064) | 610,134 | 488,294 | 121,840 | 711,237 | 687,460 | 23,777 |
| Compensation | | | | | | | | | |
| 800 - Consultants | 142,626 | 170,000 | (27,374) | 230,638 | 200,350 | 30,288 | 373,264 | 370,350 | 2,914 |
| 810 - Employee Benefits | 37,021 | 39,484 | (2,463) | 85,612 | 82,388 | 3,224 | 122,633 | 121,872 | 761 |
| 820 - Payroll Expenses | 16 | - | 16 | 4,270 | 5,000 | (730) | 4,286 | 5,000 | (714) |
| 825 - Pension | 24,302 | 33,872 | (9,570) | 59,219 | 82,535 | (23,317) | 83,521 | 116,407 | (32,887) |
| 830 - Recruitment & Development | 9,490 | 5,800 | 3,690 | 22,256 | 2,200 | 20,056 | 31,746 | 8,000 | 23,746 |
| 840 - Salaries | 551,681 | 584,833 | (33,152) | 1,291,281 | 1,374,418 | (83,137) | 1,842,961 | 1,959,251 | (116,290) |
| 850 - Canada Pension Plan | 318 | - | 318 | 55,997 | 53,000 | 2,997 | 56,314 | 53,000 | 3,314 |
| 855 - Employment Insurance | 105 | - | 105 | 27,635 | 27,000 | 635 | 27,740 | 27,000 | 740 |
| Total Compensation | 765,559 | 833,989 | (68,430) | 1,776,907 | 1,826,891 | (49,985) | 2,542,466 | 2,660,880 | (118,414) |
| Instruction & Evaluation | | | | | | | | | |
| 900 - Contractors' Fees | 112,904 | 204,655 | (91,751) | 538,730 | 594,750 | (56,020) | 651,634 | 799,405 | (147,771) |
| 901 - Contractor Verification Audits | 102,401 | - | 102,401 | - | - | - | 102,401 | - | 102,401 |
| 905 - Contractor Audit Reviewers | 49,517 | - | 49,517 | - | - | - | 49,517 | - | 49,517 |
| 910 - Contractors' Travel | 27,530 | 42,763 | (15,233) | 97,392 | 211,900 | (114,508) | 124,922 | 254,663 | (129,740) |
| 920 - Books & Supplies | 5,635 | 19,600 | (13,965) | 60,487 | 93,200 | (32,713) | 66,122 | 112,800 | (46,678) |
| 930 - Database | - | 14,000 | (14,000) | - | 6,000 | (6,000) | - | 20,000 | (20,000) |
| 940 - Facilities & Catering | 1,637 | - | 1,637 | 61,404 | 149,250 | (87,846) | 63,041 | 149,250 | (86,209) |
| 950 - Official Documents | - | - | - | - | 5,000 | (5,000) | - | 5,000 | (5,000) |
| 960 - Project Development | 30,532 | 49,300 | (18,768) | 27,568 | 541,000 | (513,432) | 58,100 | 590,300 | (532,200) |
| 970 - Training & Quality Assurance | 3,443 | 9,000 | (5,557) | 2,804 | 50,900 | (48,096) | 6,247 | 59,900 | (53,653) |
| Total Instruction & Evaluation | 333,599 | 339,318 | (5,719) | 788,384 | 1,652,000 | (863,616) | 1,121,984 | 1,991,318 | (869,334) |
| Total Expense | 1,268,675 | 1,499,013 | (230,338) | 3,487,116 | 4,304,145 | (817,029) | 4,755,790 | 5,803,158 | (1,047,368) |
| Net Ordinary Income | 584,391 | 564,479 | 19,912 | (55,037) | (840,907) | 785,870 | 529,354 | (276,428) | 805,782 |
| 1500 - Council Overhead Allocation | 570,700 | 564,479 | 6,221 | (570,700) | (564,479) | (6,221) | - | - | - |
| Net Income | 13,692 | (0) | 13,692 | 515,663 | (276,428) | 792,090 | 529,354 | (276,428) | 805,782 |
| add back amortization | - | 45,736 | (45,736) | 69,520 | 34,264 | 35,256 | 69,520 | 80,000 | (10,480) |
| subtract capital spending | (13,692) | (20,000) | 6,308 | (32,135) | (25,000) | (7,135) | (45,827) | (45,000) | (827) |
| increase contingency amount | - | - | - | - | (27,000) | 27,000 | - | (27,000) | 27,000 |
| subtract reserve funds used | - | - | - | - | - | - | - | - | - |
| cash flow impact of income statement | (0) | 25,736 | (25,736) | 553,047 | (294,164) | 847,211 | 553,047 | (268,428) | 821,475 |