

Section 1(a): TARGET - COR ACTIVITIES	ACTUAL		TARGET	COR ADMINISTRATION TARGETS				# Variance (b-a)	% Variance (b/a)
	2020 (12 months)	2021 YTD (6 months)	2021 Target (a)	Year 1 2021	Year 2 2022 (b)	Year 3 2023	Total for 3 Years	2022 Target vs 2021 Target	2022 Target vs 2021 Target
a) Number of New COR Registrations	8	1	15	15	8		23	(7)	-47%
b) Number of New OHS Certifications	1	0	5	5	3		8	(2)	-40%
c) Number of WorkSafeBC Initiated Verification Audits	3	0	3	3	2		5	(1)	-33%
d) Number of Certifying Partner Initiated QA Audits	1	0	1	1	1		2	0	0%
e) Number of External Auditors Trained for the First Time (Initial)	0	0	0	0	0		0	0	-
f) Number of External Auditors Recertified		10	10	10	10		20	0	0%
g) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	25	5	28	28	20		48	(8)	-29%
h) Number of Internal Auditors Recertified - Large Employers		4	15	15	20		35	5	33%
i) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	0	0	0	0	0		0	0	-
j) Number of Internal Auditors Recertified - Small Employers		0	1	1	1		2	0	0%
k) Certification Failed or Not Granted		0	NA	NA	NA	NA			

Provide explanations for the variances between 2021 and 2022 targets in each of the COR Activities listed above

a) Reduced employer capacity to undertake COR given pandemic implications
b) Reduced employer capacity to undertake COR given pandemic implications
c) Expected based on recent experience
d)
e)
f)
g) Employer capacity to devote staff resources to COR training reduced due to pandemic; eg large employers only sending 1 person for training instead of 3
h) Based on scheduled maintenance audits for the period
i)
j)
k)

go2 Tourism HR Society

Funding Period: From Jan 1, 2022 to Dec 31, 2022

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		BUDGET	COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2020 (12 months)	2021 YTD (6 months)	2021 Target (a)	Year 1 2021	Year 2 2022 (b)	Year 3 2023	Total for 3 Years	2022 Budget vs 2021 Budget	2022 Budget vs 2021 Budget
Revenue:									
WorkSafeBC COR Operations Funding	450,000	112,500	450,000	450,000	450,000		900,000	0	0%
Interest Revenue				0	0		0	0	-
Other Revenue (list individually)				0	0		0	0	-
				0	0		0	0	-
Total Revenue	450,000	112,500	450,000	450,000	450,000	0	900,000	0	0%
Compensation Expense:									
Salaries	271,590	70,009	306,417	306,417	316,984		623,401	10,567	3%
Benefits	26,912	7,001	30,524	30,524	31,516		62,040	992	3%
Consultants & Contractors	30,778	330	24,000	24,000	25,000		49,000	1,000	4%
Other Expense:									
Accounting & Legal Fees	5,390	1,297	5,189	5,189	4,978		10,167	(211)	-4%
Advertising & Sponsorships	18,880	3,662	10,323	10,323	15,133		25,456	4,810	47%
Board Expenses	8,588	1,802	7,207	7,207	3,042		10,249	(4,165)	-58%
Building Maintenance & Repairs			0	0	0		0	0	-
Telecommunications & Freight	3,277	657	2,628	2,628	2,485		5,113	(143)	-5%
Conference Registration and Meeting Expenses	746	21	2,250	2,250	2,500		4,750	250	11%
Furniture & Equipment		0	0	0	0		0	0	-
Office Supplies	15,942	2,323	9,292	9,292	5,736		15,028	(3,556)	-38%
Property Taxes & General Insurance	5,750	1,153	4,612	4,612	4,978		9,590	366	8%
Publications & materials	1,500	0	1,000	1,000	0		1,000	(1,000)	-
Rent - Office	40,416	5,980	23,919	23,919	20,235		44,154	(3,684)	-15%
Technology	11,577	2,332	17,328	17,328	10,149		27,477	(7,179)	-41%
Training - Staff	4,907	267	2,268	2,268	3,264		5,532	996	44%
Travel	0	0	3,000	3,000	4,000		7,000	1,000	33%
Miscellaneous	3,747	0	43	43	0		43	(43)	-
Total Expenses	450,000	96,833	450,000	450,000	450,000	0	900,000	0	0%
Revenue less Expenses	0	15,667	0	0	0	0	0	0	-

Note: Any significant expense account (>\$50,000) included in 2022 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR				2020	2021	2022
Opening Balance				51,564	51,564	51,564
Drawdown (-)						
Add Surplus Retained in Reserve Fund						
Additional Funds Requested						
Ending Balance				51,564	51,564	51,564

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

Section 3: COMPENSATION	ACTUAL			COR ADMINISTRATION BUDGET		
	2020	2021		Year 1 2021	Year 2 2022	Year 3 2023
<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						
2. Number of positions with compensation \$40,000-\$79,999	0.75	0.75		0.75	1.25	
3. Number of positions with compensation \$80,000-\$119,999	1.7	1.82		1.82	1.2	
4. Number of positions with compensation \$120,000-\$159,999					0.35	
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

a) Describe the method or formula used in the 2022 budget to allocate common expenses and/or overhead expenses shared between COR operations and COR administration or shared between the organization's head office and COR operations (e.g., based on staffing FTE or square footage of office)

Common expenses allocated to the COR budget have two components: Salaries & Benefits and common occupancy expenses. The formula for allocating common salaries is $((\text{COR FTE}/\text{total FTE} * \text{total common salaries} * .5) + (\text{COR revenue}/\text{total revenue} * \text{total common salaries} * .5))$. The formula for allocating common occupancy expenses has two components: general overheads and premises expenses. The formula for allocating general overheads (governance, IT, marketing) is $((\text{COR FTE}/\text{total FTE} * \text{total general overheads} * .5) + (\text{COR revenue}/\text{total revenue} * \text{total general overheads} * .5))$. The formula for allocating premises expenses (rent, communications, office supplies) is $(\text{COR FTE}/\text{total FTE} * \text{total premises expenses})$.

b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2022 budget in Section 1.

Salaries & benefits \$101,286
Accounting & legal fees \$4,978
Advertising \$8,296
Board expenses \$3,042
Communications \$2,485
Office supplies \$5,736
Insurance \$4,978
Rent \$20,235
Technology \$8,949
Training \$1,114

c) Has the expense allocation method used in the 2022 budget changed from previous year? If it has changed, explain why.

No

Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES

a) Provide an explanation for any funding increase over the 2021 funding amount, if applicable.

b) Provide an explanation for any funding increase over the 2022 funding forecast amount included in rates setting, if applicable.

c) Any significant expense account (>\$50,000) included in the 2022 budget , excluding salaries, should be explained here.

d) Any significant expense account variance (>20%), including salaries, between 2021 budget and 2022 funding request should be explained here.

Advertising & sponsorship increase due to increased social media presence and campaigns to target specific industries
Board expenses reduced due to meetings primarily held virtually rather than in-person
Office supplies reduced due to overall expense reduction with move to hybrid work environment
Technology reduced because 2021 website renewal and CRM implementation projects completed
Staff training increased to support OHS certificate courses to enhance program co-ordinator effectiveness
Travel increased due to pandemic travel restrictions lifting

Section 6: APPROVAL

Approved by Organization Board Chair:

Heidi S. Romich (signature)

Heidi Romich (name)

Date Approved:

November 26, 2021