

Section 1(a): BUDGET - COR ACTIVITIES	ACTUAL *		COR ADMINISTRATION TARGETS *				# Variance (b-a)	% Variance (b/a)
	2017-18 (12 months)	2018-19 YTD (3 months)	Year 1 2018-19 (a)	Year 2 2019-20 (b)	Year 3 2020-21	Total for 3 Years		
a) Number of New COR Registrations	17	1	10	12		22	2	20%
b) Number of New OHS Certifications	6	0	3	3		6	0	0%
c) Number of New RTW Certifications	NA	NA	NA	NA	NA	0		
d) Number of WorkSafeBC Initiated Verification Audits	0	0	0	1		1	1	-
e) Number of Certifying Partner Initiated QA Audits	1	0	1	1		2	0	0%
f) Number of External Auditors Trained for the First Time (Initial)	0	0	0	0		0	0	-
g) Number of External Auditors Recertified	5	5	5	5		10	0	0%
h) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	37	7	18	28		46	10	56%
i) Number of Internal Auditors Recertified - Large Employers	41	6	15	30		45	15	100%
j) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	0	0	2	2		4	0	0%
k) Number of Internal Auditors Recertified - Small Employers	0	0	0	1		1	1	-
l) Certification Failed or Not Granted	0	0	NA	NA	NA			

Provide explanations for the variances between 2018 and 2019 targets in each of the COR Activities listed above

a) 2018-19 targets based on 9 months as the CP; 2019-20 closer to actuals from 2017-18, and reflect hesitancy to engage in SECOR

b)

c)

d) No WIVA in 2018-19, budget for 1 in 2019-20

e)

f)

g)

h) 2018-19 targets based on 9 months as the CP; 2019-20 closer to actuals from 2017-18, and reflect hesitancy to engage in SECOR

i) 2018-19 targets based on 9 months as the CP; 2019-20 on par with actuals from 2017-18, accounting for some attrition

j)

k)

go2 Tourism HR Society

Funding Period: From Apr 1, 2019 to Mar 31, 2020

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2017-18 (12 months)	2018-19 YTD (3 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Budget vs 2018 Budget	2019 Budget vs 2018 Budget
<b>Revenue:</b>								
WorkSafeBC COR Operations Funding	350,000	65,625	262,500	403,102		665,602	140,602	54%
Interest Revenue				0		0	0	-
Other Revenue (list individually)				0		0	0	-
				0		0	0	-
<b>Total Revenue</b>	<b>350,000</b>	<b>65,625</b>	<b>262,500</b>	<b>403,102</b>	<b>0</b>	<b>665,602</b>	<b>140,602</b>	<b>54%</b>
<b>Compensation Expense:</b>								
Salaries	198,513	46,722	190,799	222,568		413,367	31,769	17%
Benefits	19,848	4,614	18,835	22,063		40,898	3,228	17%
Consultants & Contractors	35,600	1,748	6,250	27,000		33,250	20,750	332%
<b>Other Expense:</b>								
Accounting & Legal Fees	1,514	419	1,675	3,677		5,352	2,002	120%
Advertising & Sponsorships	15,345	2,729	10,608	10,478		21,086	(130)	-1%
Board Expenses	5,679	977	3,908	4,903		8,811	995	25%
Building Maintenance & Repairs	0		0	0		0	0	-
Telecommunications & Freight	1,913	514	2,056	1,846		3,902	(210)	-10%
Conference Registration and Meeting Expenses	13,260	3,036	10,050	11,850		21,900	1,800	18%
Furniture & Equipment	0		0	0		0	0	-
Office Supplies	11,176	1,970	7,878	9,806		17,684	1,928	24%
Property Taxes & General Insurance	2,146	475	1,898	4,167		6,065	2,269	120%
Publications & materials	8,500		500	8,500		9,000	8,000	1600%
Rent - Office	22,096	4,825	19,300	42,444		61,744	23,144	120%
Technology	4,271	1,058	24,232	21,961		46,193	(2,271)	-9%
Training - Staff	2,272	419	2,275	1,839		4,114	(436)	-19%
Travel	13,500	935	8,000	10,000		18,000	2,000	25%
Miscellaneous			0	0		0	0	-
<b>Total Expenses</b>	<b>355,633</b>	<b>70,439</b>	<b>308,264</b>	<b>403,102</b>	<b>0</b>	<b>711,366</b>	<b>94,838</b>	<b>31%</b>
<b>Revenue less Expenses</b>	<b>(5,633)</b>	<b>(4,814)</b>	<b>(45,764)</b>	<b>(0)</b>	<b>0</b>	<b>(45,764)</b>	<b>45,764</b>	<b>-</b>

Note: Any significant expense account (>\$50,000) included in 2019 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR			2017-18	2018-19	2019-20
Opening Balance			69,475	90,267	44,503
Drawdown (-)				(45,764)	
Add Surplus Retained in Reserve Fund			20,792		
Additional Funds Requested					
Ending Balance			90,267	44,503	44,503

Describe the reason(s) for any drawdown of COR Reserve Fund in the current year  
 Drawdown of the COR Reserve Fund in the current year is expected because the current year funding request was based on operating as the CP for nine months. Subsequent to funding approval, the decision was made to continue operating as the CP for twelve months, with any funding shortfall to be drawn from the reserve.

Section 3: COMPENSATION	ACTUAL		COR ADMINISTRATION BUDGET		
	2017-18		Year 1 2018-19	Year 2 2019-20	Year 3 2020-21
<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	0.8		0.6	0.6	
3. Number of positions with compensation \$80,000–\$119,999	0.81		0.95	0.9	
4. Number of positions with compensation \$120,000–\$159,999	0.1				
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 2019 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 & benefits 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 is  $(\text{COR FTE}/\text{total FTE} * \text{common occupancy expenses} * .5) + (\text{COR revenue}/\text{total revenue} * \text{total common occupancy expenses} * .5)$ .

*b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2019 budget in Section 1.*

Salaries \$108,322  
Benefits \$10,648  
Accounting & Legal \$3,677  
Advertising \$6,128  
Board expenses \$4,903  
Communications \$1,846  
Office supplies \$9,806  
Property taxes & insurance \$4,167  
Rent \$42,444  
Technology \$5,761  
Training \$1,839

*c) Has the expense allocation method used in the 2019 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 2018 funding amount, if applicable.*

A funding increase is requested for two reasons:

1. 2018-19 funding was originally requested for 9 months at \$262,500 as we intended to cease operating as a CP at December 31, 2018. Subsequently, the decision was made to continue operating as a CP, so funding for 12 months for 2019-20 is requested.
2. A primary funding source for our organization, which contributes significantly to shared salaries and occupancy costs, is uncertain beyond June 15, 2019. This budget presumes the loss of that funding, and a corresponding reduction in our staff and some of our overheads. We do not expect to be able to reduce our major occupancy expenses in the short term, resulting in a greater allocation of those costs to H&S programs.

*b) Provide an explanation for any funding increase over the 2019 funding forecast amount included in rates setting, if applicable.*

See 5 a) 2 above.

*c) Any significant expense account (>\$50,000) included in the 2019 budget , excluding salaries, should be explained here.*

*d) Any significant expense account variance (>20%), including salaries, between 2018 budget and 2019 funding request should be explained here.*

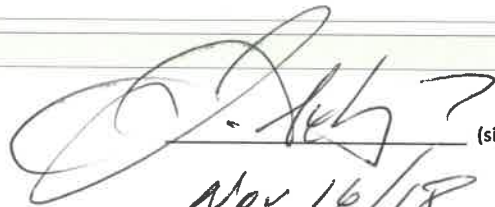
Variances >20% in Accounting & Legal Fees, Board Expenses, Office Supplies, Property Taxes & General Insurance, and Rent are due to greater allocation of shared occupancy expenses explained above.

Consultants & Contractors - provision for WIVA, market penetration survey, and content curation and creation in this budget not included in 2018-19

Publications & Materials - Production of video to promote COR resources, and collateral to support New/Young Worker and Injury Prevention and Management TACs budgeted in 2019-20

**Section 6: APPROVAL**

Approved by Organization Board Chair:

  
Nov 16/18

(signature) J.J. Belanger-Approval in Principle Only

Date Approved:

