

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

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

Section 1: BUDGET - HSA OPERATIONS	ACTUAL		HSA OPERATIONS 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 HSA Operations Funding	2,200,000	1,100,000	2,200,000	2,200,000	2,200,000	6,600,000	0%	0%
Interest Revenue	32,494	16,582	11,497	30,085	31,476	73,058	-7%	5%
Training/Course Revenue	1,352,573	500,265	1,544,760	1,235,550	869,850	3,650,160	-9%	-30%
SAFE Company Fees	24,690	49,346	43,667	45,067	71,000	159,733	83%	58%
Sponsorships	15,598	2,352				0	-	-
Total Revenue	3,625,355	1,668,544	3,799,924	3,510,702	3,172,326	10,482,951	-3%	-10%
Compensation Expense:								
Salaries	1,078,034	476,092	1,243,363	1,210,647	1,355,053	3,809,063	12%	12%
Benefits	207,856	120,744	234,836	232,806	264,017	731,660	12%	13%
Consultants & Contractors	1,225,859	600,353	1,366,591	1,335,392	1,599,592	4,301,575	9%	20%
Expense:								
Accounting & Legal Fees	14,282	13,120	10,473	11,585	20,344	42,402	-19%	76%
Advertising	68,448	22,947	72,746	90,160	125,183	288,090	32%	39%
Board Expenses	88,824	53,193	124,343	149,315	148,368	422,026	68%	-1%
Buildings & Services	21,890	9,753	14,946	16,789	17,898	49,634	-23%	7%
Communications	49,186	24,872	64,852	55,685	54,001	174,538	13%	-3%
Conferences & Convention	43,306	26,041	30,571	36,842	40,415	107,829	-15%	10%
External Events and Meetings	93,751	27,320	102,785	82,350	63,700	248,835	-12%	-23%
Furniture & Equipment	76,600	54,803	0	0	0	0	-	-
Office Supplies	63,591	38,375	57,899	72,820	91,323	222,042	15%	25%
Property Taxes & General Insurance	8,638	4,565	8,623	8,815	11,823	29,261	2%	34%
Publication	102,909	31,213	128,330	78,550	92,515	299,395	-24%	18%
Rent - Office	68,944	32,152	73,006	67,966	61,718	202,689	-1%	-9%
Technology	52,721	792	153,799	79,417	57,834	291,051	51%	-27%
Training - Staff	11,906	8,563	3,300	10,940	16,834	31,074	-8%	54%
Travel	106,262	62,595	165,965	165,285	227,737	558,987	56%	38%
Miscellaneous	15,313	6,162	12,072	17,629	16,047	45,747	15%	-9%
Total Expenses	3,398,318	1,613,654	3,868,501	3,722,994	4,264,403	11,855,898	10%	15%
Revenue less Expenses	227,038	54,890	(68,577)	(212,293)	(1,092,077)	(1,372,947)	-	-

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

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

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

Section 3: COMPENSATION - HSA OPERATIONS	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)	14.66	13.56	19.7	18.95	20.95
Total consultants FTE contracted on an ongoing basis	13.62	6.67	15.18	14.84	17.77
<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		3.42		2	1.9
2. Number of positions with compensation \$40,000-\$79,999	4	5.85		7.7	9.8
3. Number of positions with compensation \$80,000-\$119,999	5	3.29	9	8.25	8.25
4. Number of positions with compensation \$120,000-\$159,999	1	1	1	1	
5. Number of positions with compensation \$160,000-\$199,999					
6. Number of positions with compensation \$200,000-\$249,999					1
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 - HSA OPERATIONS

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 organization's head office and HSA operations (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 costs include 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; 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 has a very ambitious project list for 2014 and will need outside help to complete it. **Advertising:** this item includes advertising and communications and has increased as the Council hired a professional communications person to develop communications strategies, programs and tactics to help support successful delivery of BCFSC initiatives focused on preventing injuries and fatalities in the forest industry. **Board expenses:** includes \$41,968 for Board meetings plus \$106,400 for various TAC meetings. **Communications:** this includes cell phone charges, couriers, postage and telephone charges. **External Events and Meetings:** facilities rental and catering for training classes. **Office supplies:** this includes copier costs, which have increased significantly as the Council does more printing in house. **Publication:** this includes books and supplies for training courses. **Rent:** rent for both the Nanaimo and Prince George offices The Nanaimo office lease is up September 30, 2014. **Technology:** this includes computer support \$2,834 and software purchases \$55,000. **Travel:** this covers staff travel only, and has increased due to two falling safety advisors being hired who are almost 100% in the field.

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

Training revenue - dropped the faller fee effective Jan 1, 2014 which was \$330k in revenue; **SAFE Company fees revenue** - increased the budget to better reflect what is happening in 2013; **Accounting and legal** - increase in audit fee, some change in allocation; **Advertising** - hired a communications professional who is focussing on a communication strategy in 2014; **External Events and Meetings** - delivering more training with Computer Based Training and teleconferencing to be able to reach more people; **Office Supplies** - includes copier costs, which have doubled due to more in house work, and licenses - the Falling Supervisor course is adding a coaching license per student at \$100 per each of 96 projected students; **Insurance** - added two trucks for Falling Safety Advisors (2 new positions); **Technology** - includes software / data base / website costs - this was \$77,500 in 2013 budget and \$55,000 in 2014 budget; **Staff training** - more professional staff so higher costs; **Travel** - 2 new Falling Safety Advisors to travel the province helping fallers improve their safety.

Section 6: APPROVAL

Approved by Organization Board Chair:

Reynold Hert (signature) Reynold Hert (name)

Date Approved:

Oct. 11/13

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)				