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Accrual Basis

College of Vocational Rehabilitation Professionals
Profit & Loss Prev Year Comparison
July 2014 through June 2015

	Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
Administration fees	663.81	75.00	588.81	785.1%
Annual Dues	137,666.64	146,939.75	-9,273.11	-6.3%
Applied ethics course	3,600.00	0.00	3,600.00	100.0%
Certification Application	0.00	2,250.00	-2,250.00	-100.0%
CEU Extension	2,250.00	0.00	2,250.00	100.0%
Exam deferral	150.00	0.00	150.00	100.0%
Exam Study Guide	478.10	442.00	36.10	8.2%
Examination Fee	8,125.00	4,988.81	3,136.19	62.9%
Interest Income	282.34	331.36	-49.02	-14.8%
Laddering	525.00	190.00	335.00	176.3%
Leave of Absence	1,833.34	1,315.00	518.34	39.4%
New Applicant Registration	3,200.00	3,920.00	-720.00	-18.4%
New Application Fee	4,650.00	3,450.44	1,199.56	34.8%
Non-Practicing Fees	800.00	300.00	500.00	166.7%
Other Income	1,337.32	0.00	1,337.32	100.0%
Past renewal	2,000.00	800.00	1,200.00	150.0%
Reinstatement Fees	300.00	0.00	300.00	100.0%
Withdrawal	0.00	47.12	-47.12	-100.0%
Total Income	167,861.55	165,049.48	2,812.07	1.7%
Cost of Goods Sold				
Allowance for Attrition	7,592.41	13,174.00	-5,581.59	-42.4%
Royalty on education programs	1,800.00	0.00	1,800.00	100.0%
Total COGS	9,392.41	13,174.00	-3,781.59	-28.7%
Gross Profit	158,469.14	151,875.48	6,593.66	4.3%
Expense				
AGM Expense	0.00	255.00	-255.00	-100.0%
Board of Director Operations				
Board Travel Expenses	-631.61	4,578.54	-5,210.15	-113.8%
Insurance - Liability, D and O	2,572.17	1,792.80	779.37	43.5%
Meeting Communications	589.94	618.95	-29.01	-4.7%
Meeting Expenses	0.00	2,814.65	-2,814.65	-100.0%
Total Board of Director Operations	2,530.50	9,804.94	-7,274.44	-74.2%
Committee Expenses				
Adhoc Committees				
Examination Develop Committee				
Exam Development Retreat	30.88	10,399.88	-10,369.00	-99.7%
Retreat - Accommodation	8,965.65	81.52	8,884.13	10,898.1%
Retreat - Travel	4,597.70	3,615.19	982.51	27.2%
Examination Develop Committee - Other	5,735.96	0.00	5,735.96	100.0%
Total Examination Develop Committee	19,330.19	14,096.59	5,233.60	37.1%
Total Adhoc Committees	19,330.19	14,096.59	5,233.60	37.1%
Standing Committees	0.00	1,953.14	-1,953.14	-100.0%
Total Committee Expenses	19,330.19	16,049.73	3,280.46	20.4%
CVRP / VRA Meeting Expense	0.00	1,222.66	-1,222.66	-100.0%
Examination Expense	732.58	630.00	102.58	16.3%
Gov Filing Fee	19.48	0.00	19.48	100.0%
GST/HST Expense	76.80	14.00	62.80	448.6%
Operations				
Administration / Bookkeeping	20,109.10	17,311.91	2,797.19	16.2%
Bank Charges	158.72	464.93	-306.21	-65.9%
Communication - Member	237.79	215.58	22.21	10.3%
Computer Expense	532.50	2,397.51	-1,865.01	-77.8%
Contract Services	59,249.91	58,120.00	1,129.91	1.9%
CPP & EI Expense	1,104.19	1,211.76	-107.57	-8.9%
Executive Director Travel Exp	3,162.27	3,032.89	129.38	4.3%
Insurance	0.00	259.20	-259.20	-100.0%
Office Expense	952.00	588.89	363.11	61.7%
Pay Pal Expense	3,379.20	2,468.09	911.11	36.9%
Postage, Mailing Service	312.15	207.59	104.56	50.4%
Promotion	659.25	51.58	607.67	1,178.1%
Salaries and Wages	15,380.30	15,126.63	253.67	1.7%
Supplies	557.99	700.55	-142.56	-20.4%
Telephone, Telecommunications	3,120.67	1,348.15	1,772.52	131.5%
Total Operations	108,916.04	103,505.26	5,410.78	5.2%
Payroll Expenses	0.00	84.32	-84.32	-100.0%
Professional Fees				
Accounting Fees	3,400.00	3,400.00	0.00	0.0%
Legal Fees	6,365.45	13,131.50	-6,766.05	-51.5%
Total Professional Fees	9,765.45	16,531.50	-6,766.05	-40.9%
Website	6,039.16	3,720.97	2,318.19	62.3%
Total Expense	147,410.20	151,818.38	-4,408.18	-2.9%
Net Ordinary Income	11,058.94	57.10	11,001.84	19,267.7%
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