

| 2017 ESTC Training Centre |      |                                | 2016       | 2016       | 2017       | Budget \$    | Budget - Budget |
|---------------------------|------|--------------------------------|------------|------------|------------|--------------|-----------------|
|                           |      |                                | Budget     | Actuals    | Budget     | Variance     | % Change        |
| Revenue                   |      |                                |            |            |            |              |                 |
| 2700                      | 5100 | Course Revenue                 | 147,780.00 | 53,465.22  | 54,950.00  | (92,830.00)  |                 |
| 2700                      | 5103 | Contract Instructor Courses    | 215,030.00 | 87,373.88  | 81,174.00  | (133,856.00) |                 |
| 2700                      | 5120 | Misc Revenue                   | 5,500.00   | (41.00)    |            | (5,500.00)   |                 |
| 2700                      | 5121 | Meal Revenue                   | 40,502.00  | 2,429.00   | 21,770.00  | (18,732.00)  |                 |
| 2700                      | 5125 | Transfer from Reserve          |            |            | 18,550.00  | 18,550.00    |                 |
| 2700                      | 5132 | Donations                      |            |            |            | -            |                 |
| 2700                      | 5200 | Facility Rental                | 101,450.00 | 46,524.25  | 38,325.00  | (63,125.00)  |                 |
| 2700                      | 5205 | Classroom/Long Term Rental     | 7,560.00   | 50.00      | 8,710.00   | 1,150.00     |                 |
| 2700                      | 5208 | PPE Rental                     | 10,272.00  |            | 1,150.00   | (9,122.00)   |                 |
| 2700                      | 5255 | Clothing/Textbook Sales        | 2,000.00   | 1,665.15   | 2,000.00   | -            |                 |
| 2700                      | 5280 | Grants/Levies                  |            |            |            | -            |                 |
| 2700                      | 5900 | Loan Proceeds                  |            |            |            | -            |                 |
| Total                     |      |                                | 530,094.00 | 191,466.50 | 226,629.00 | (303,465.00) | -57.25%         |
| Expenditures              |      |                                |            |            |            |              |                 |
| 2700                      | 6100 | Salaries & Wages               | 63,000.00  | 33,579.13  | 33,750.00  | (29,250.00)  |                 |
| 2700                      | 6110 | Wages - Part time              | 67,750.00  | 12,896.77  | 20,150.00  | (47,600.00)  |                 |
| 2700                      | 6120 | Benefits                       | 21,060.00  | 4,841.30   |            | (21,060.00)  |                 |
| 2700                      | 6200 | Clothing/Uniforms              | 130.00     |            |            | (130.00)     |                 |
| 2700                      | 6210 | Subscriptions/Memberships      | 460.00     | 415.02     | 460.00     | -            |                 |
| 2700                      | 6220 | Travel/Training                | 4,050.00   | 1,245.51   | 500.00     | (3,550.00)   |                 |
| 2700                      | 6223 | Mileage - Instructors          | 3,600.00   | 410.00     | 500.00     | (3,100.00)   |                 |
| 2700                      | 6224 | Meal Expense - Instructors     | 2,600.00   | 30.62      |            | (2,600.00)   |                 |
| 2700                      | 6225 | Accommodations                 | 2,000.00   | 1,220.00   | 1,500.00   | (500.00)     |                 |
| 2700                      | 6240 | Advertising/Promotion          | 3,000.00   | 2,511.58   | 3,000.00   | -            |                 |
| 2700                      | 6250 | Office Supplies                | 2,500.00   | 2,344.35   | 2,500.00   | -            |                 |
| 2700                      | 6255 | Postage/Courier                | 150.00     | 123.79     | 100.00     | (50.00)      |                 |
| 2700                      | 6260 | Phone/Fax/Internet             | 2,000.00   | 523.93     | 1,000.00   | (1,000.00)   |                 |
| 2700                      | 6265 | Lease/Copier                   | 1,200.00   | 804.17     | 1,200.00   | -            |                 |
| 2700                      | 6270 | Insurance                      | 4,000.00   | 2,077.56   | 4,000.00   | -            |                 |
| 2700                      | 6284 | Active net charges             | 11,878.00  | 3,690.77   | 4,964.00   | (6,914.00)   |                 |
| 2700                      | 6290 | Materials/Supplies             | 27,201.00  | 14,324.26  | 24,610.00  | (2,591.00)   |                 |
| 2700                      | 6295 | Transfer to Reserves           | 106,165.00 |            |            | (106,165.00) |                 |
| 2700                      | 6330 | Inspections/Contracts KPMG     | 15,000.00  | 21,154.00  |            | (15,000.00)  |                 |
| 2700                      | 6335 | Contracts - Instructors        | 39,100.00  | 27,969.00  | 41,651.00  | 2,551.00     |                 |
| 2700                      | 6350 | Hydro - program cost           | 500.00     | 459.17     | 500.00     | -            |                 |
| 2700                      | 6375 | Propane - program cost         | 20,354.00  | 3,852.42   | 8,295.00   | (12,059.00)  |                 |
| 2700                      | 6400 | Equipment Repair/Maintenance   | 12,000.00  | 3,750.37   | 5,000.00   | (7,000.00)   |                 |
| 2700                      | 6410 | Fuel - Program Diesel          | 2,412.00   | 800.74     | 1,400.00   | (1,012.00)   |                 |
| 2700                      | 6704 | Meals - Courses                | 33,616.00  | 11,780.17  | 18,069.00  | (15,547.00)  |                 |
| 2700                      | 6790 | Clothing (resale)              | 3,000.00   | 1,250.03   | 3,000.00   | -            |                 |
| 2700                      | 6900 | Loan - Payment Principal @ 55% | 25,883.00  | 25,882.90  | 26,852.00  | 969.00       |                 |
| 2700                      | 6902 | Loan - Interest                | 21,152.00  | 21,152.08  | 20,183.00  | (969.00)     |                 |
| 2700                      | 6955 | Gain/Loss on Disposal          |            | (83.24)    |            | -            |                 |
| Total                     |      |                                | 495,761.00 | 199,006.40 | 223,184.00 | (272,577.00) | -54.98%         |
| Building Costs            |      |                                |            |            |            |              |                 |
| 2710                      | 6100 | Salaries - Full time           | 535.00     | 501.01     | 545.00     | 10.00        |                 |
| 2710                      | 6111 | Wages - PW Support             |            |            | 1,401.00   | 1,401.00     |                 |
| 2710                      | 6110 | Salaries - Part time           | 3,084.00   | 2283.83    | 3,139.00   | 55.00        |                 |
| 2710                      | 6120 | Benefits                       | 669.00     | 300.28     | 380.00     | (289.00)     |                 |
| 2710                      | 6127 | Benefits - PW Support          |            |            | 395.00     | 395.00       |                 |
| 2710                      | 6270 | Insurance                      | 1,578.00   | 1577.88    | 1,578.00   | -            |                 |
| 2710                      | 6300 | Building Repair/Maintenance    | 3,925.00   | 3454.6     | 6,065.00   | 2,140.00     |                 |
| 2710                      | 6320 | Janitorial Supplies            | 303.00     | 250.46     | 303.00     | -            |                 |
| 2710                      | 6330 | Inspections/Contracts          | 1,740.00   | 580.06     | 632.00     | (1,108.00)   |                 |
| 2710                      | 6340 | PW Machinery Rent              |            |            | 2,516.00   | 2,516.00     |                 |
| 2710                      | 6350 | Electricity                    | 6,160.00   | 6100.66    | 6,468.00   | 308.00       |                 |
| 2710                      | 6360 | Water/Sewer                    | 575.00     | 623.08     | 582.00     | 7.00         |                 |
| 2710                      | 6375 | Propane                        | 3,575.00   | 1261.28    | 3,575.00   | -            |                 |
| 2710                      | 6380 | Waste Disposal                 |            | 232.88     |            | -            |                 |
| 2710                      | 6390 | Grass Cutting/Snowplowing      | 1,925.00   | 1,925.00   |            | (1,925.00)   |                 |
| 2710                      | 6708 | Administration Overhead        |            |            |            | -            |                 |
| Total                     |      |                                | 24,069.00  | 19,091.02  | 27,579.00  | 3,510.00     | 14.58%          |
| Capital                   |      |                                |            |            |            |              |                 |
| 2700                      | 300  | Burn Building Update           | 9,000.00   |            |            | (9,000.00)   |                 |
| 2700                      | 400  | Generator                      |            |            | 35,000.00  | 35,000.00    |                 |
| Total Operating & Capital |      |                                | 528,830.00 | 218,097.42 | 285,763.00 | (243,067.00) | -45.96%         |