

**BOYS AND GIRLS CLUB OF OTTAWA**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

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**PARKER PRINS LEBANO**  
**Chartered Professional Accountants**  
Professional Corporation

**INDEPENDENT AUDITORS' REPORT**

To the Directors of the  
**BOYS AND GIRLS CLUB OF OTTAWA**

**Report on the Financial Statements**

We have audited the accompanying financial statements of the **BOYS AND GIRLS CLUB OF OTTAWA**, which comprise the Statement Of Financial Position as at December 31, 2015 and the Statements Of Changes In Net Assets, Operations and Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Club's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Club's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Club as at December 31, 2015 and its financial performance for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in cursive script, appearing to read 'Parker Prins Lebano'.

Parker Prins Lebano Chartered Professional Accountants Professional Corporation  
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

Ottawa, Ontario  
April 20, 2016

**BOYS AND GIRLS CLUB OF OTTAWA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2015**

	Operating Fund	Investment Fund	Total 2015	Total 2014
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash	\$ 851,969	\$ 7,566	\$ 859,535	\$ 418,201
Restricted funds (note 3)	-	-	-	907,500
Accounts receivable	148,506	2,211	150,717	223,675
Donation pledge - current portion (note 4)	300,000	-	300,000	-
Prepaid expenses	21,588	-	21,588	24,404
Investments (note 5)	-	1,098,269	1,098,269	1,038,974
	<u>1,322,063</u>	<u>1,108,046</u>	<u>2,430,109</u>	<u>2,612,754</u>
DONATION PLEDGE (note 4)	600,000	-	600,000	-
CAPITAL (note 6)	<u>5,051,559</u>	<u>-</u>	<u>5,051,559</u>	<u>2,745,403</u>
	<u>\$ 6,973,622</u>	<u>\$ 1,108,046</u>	<u>\$ 8,081,668</u>	<u>\$ 5,358,157</u>
<b>LIABILITIES</b>				
<b>CURRENT</b>				
Accounts payable and accrued liabilities	\$ 186,291	\$ -	\$ 186,291	\$ 339,810
Capital lease - current portion (note 7)	2,425	-	2,425	6,828
Construction loan (note 8)	900,000	-	900,000	-
	<u>1,088,716</u>	<u>-</u>	<u>1,088,716</u>	<u>346,638</u>
DEFERRED CONTRIBUTIONS (note 9)	499,646	-	499,646	393,151
DEFERRED CAPITAL CONTRIBUTIONS (note 9)	3,885,719	-	3,885,719	2,154,747
CAPITAL LEASE (note 7)	-	-	-	2,425
	<u>5,474,081</u>	<u>-</u>	<u>5,474,081</u>	<u>2,896,961</u>
<b>NET ASSETS</b>				
Invested in capital assets, net (note 10)	1,163,415	-	1,163,415	1,327,826
Externally restricted (note 11):				
Brian Smith Leadership Development Fund	-	-	-	10,000
Greg Lawson Memorial Fund	-	-	-	15,248
Investment fund	-	76,879	76,879	93,720
Contingency fund (note 12)	-	850,000	850,000	850,000
Unrestricted	336,126	181,167	517,293	164,402
	<u>1,499,541</u>	<u>1,108,046</u>	<u>2,607,587</u>	<u>2,461,196</u>
	<u>\$ 6,973,622</u>	<u>\$ 1,108,046</u>	<u>\$ 8,081,668</u>	<u>\$ 5,358,157</u>

On behalf of the Board:



Director



Director

**BOYS AND GIRLS CLUB OF OTTAWA  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Operating Fund	Investment Fund	Total 2015	Total 2014
<b>NET ASSETS</b>				
BALANCE, BEGINNING OF YEAR	\$ 1,312,682	\$ 1,148,514	\$ 2,461,196	\$ 2,455,269
EXCESS OF REVENUE OVER EXPENDITURE	144,305	2,086	146,391	5,927
TRANSFER TO OPERATING FUND (FROM INVESTMENT FUND)	<u>42,554</u>	<u>(42,554)</u>	<u>-</u>	<u>-</u>
BALANCE, END OF YEAR	<u>\$ 1,499,541</u>	<u>\$ 1,108,046</u>	<u>\$ 2,607,587</u>	<u>\$ 2,461,196</u>

**BOYS AND GIRLS CLUB OF OTTAWA**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Operating Fund	Investment Fund	Total 2015	Total 2014
<b>REVENUE</b>				
United Way of Ottawa-Carleton	\$ 636,261	\$ -	\$ 636,261	\$ 701,448
City of Ottawa	245,297	-	245,297	241,672
Ferguslea	90,002	-	90,002	90,002
Province of Ontario - A802 Extrajudicial Measures and A804 Extrajudicial Sanctions	300,915	-	300,915	292,612
Province of Ontario - A905 Youth Outreach Program	402,571	-	402,571	404,257
Province of Ontario - Urban Priority Employment grants	140,126	-	140,126	139,650
Foundations	38,625	-	38,625	39,309
Grants	342,607	-	342,607	274,179
Camp fees	391,279	-	391,279	402,136
Rentals	111,261	-	111,261	117,286
Donations	444,122	-	444,122	368,522
Fundraising events	692,841	-	692,841	626,345
Raffle	763,210	-	763,210	732,244
Bequests	59,026	-	59,026	60,541
Investment income	79,717	-	79,717	75,106
Recognition of deferred capital contributions	-	7,425	7,425	27,692
Other	125,275	-	125,275	51,744
	5,138	-	5,138	5,110
	<u>4,868,273</u>	<u>7,425</u>	<u>4,875,698</u>	<u>4,649,855</u>
<b>EXPENDITURE</b>				
Salaries	2,713,119	-	2,713,119	2,751,059
Employee benefits	470,095	-	470,095	481,601
Occupancy costs	568,250	-	568,250	504,235
Transportation	87,350	-	87,350	94,503
Program costs	519,118	-	519,118	503,939
Office expenses	46,501	-	46,501	33,326
Professional fees	28,475	5,339	33,814	59,148
Fundraising expenses	42,369	-	42,369	43,136
Amortization	248,691	-	248,691	172,981
	<u>4,723,968</u>	<u>5,339</u>	<u>4,729,307</u>	<u>4,643,928</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	<u>\$ 144,305</u>	<u>\$ 2,086</u>	<u>\$ 146,391</u>	<u>\$ 5,927</u>

**BOYS AND GIRLS CLUB OF OTTAWA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	2015	2014
<b>CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES</b>		
Excess of revenue over expenditure	\$ 146,391	\$ 5,927
Items not affecting cash:		
Amortization of capital assets	248,691	172,981
Net change to non-cash items related to operations:		
Accounts receivable	72,958	81,821
Donation pledge	(900,000)	-
Prepaid expenses	2,816	9,925
Accounts payable and accrued liabilities	(153,519)	73,688
Deferred contributions	<u>106,495</u>	<u>(7,318)</u>
	<u>(476,168)</u>	<u>337,024</u>
<b>CASH FLOWS FROM (USED FOR) FINANCING ACTIVITIES</b>		
Capital lease	(6,828)	(5,584)
Construction loan	<u>900,000</u>	<u>-</u>
	<u>893,172</u>	<u>(5,584)</u>
<b>CASH FLOWS USED FOR INVESTING ACTIVITIES</b>		
Deferred capital contributions	1,730,972	963,408
Purchase of capital assets, net	(2,554,847)	(408,369)
Change in investments, net	<u>(59,295)</u>	<u>(17,894)</u>
	<u>(883,170)</u>	<u>537,145</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	(466,166)	868,585
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>1,325,701</u>	<u>457,116</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 859,535</u>	<u>\$ 1,325,701</u>
<b>Cash and cash equivalents represented by:</b>		
Operating Fund, unrestricted	\$ 851,969	\$ 310,259
Operating Fund, restricted	-	907,500
Investment Fund, restricted	<u>7,566</u>	<u>107,942</u>
	<u>\$ 859,535</u>	<u>\$ 1,325,701</u>

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**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

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**1. MISSION OF THE ORGANIZATION**

To provide a safe, supportive place where children and youth can experience new opportunities, overcome barriers, build positive relationships and develop confidence and skills for life.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and reflect the following policies:

**BASIS OF ACCOUNTING AND PRESENTATION**

The financial statements have been prepared using the restricted fund method of accounting for contributions.

The operating fund accounts for the Club's program delivery and administrative activities, as well as the assets, liabilities, revenues and expenses related to the Club's capital assets.

The investment fund accounts for the reserves of the Club including externally restricted funds, the contingency fund and unrestricted reserves. Expenditures from the contingency fund require prior approval by the Board of Directors.

**FINANCIAL INSTRUMENTS**

The Club's financial instruments consist of cash, accounts receivable, short-term investments, and accounts payable and accrued liabilities. Financial instruments are recorded at fair value. Unrealized gains and losses are recorded in the statement of operations. The purchase and sale of investments are accounted for using trade-date accounting. Unless otherwise noted, it is management's opinion that the Club is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**CAPITAL ASSETS**

Purchased capital assets are recorded at acquisition cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which for buildings is 25 years and for vehicles and equipment is 5 years. In the year of acquisition, one-half of the annual rate of amortization is recorded. Amortization expense is reported in the operating fund.

**REVENUE RECOGNITION**

Restricted contributions related to general operations or endowments are recognized as revenue of the operating fund or investment fund respectively in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Pledges are not recorded as assets in the financial statements.

**CONTRIBUTED MATERIALS AND SERVICES**

Contributed materials and services are not recognized in the financial statements unless the fair value is determinable, the contributed materials or services are used in the normal course of operations and would have otherwise been purchased, and the value is significant.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**DECEMBER 31, 2015**

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**DEFERRED CONTRIBUTIONS**

Deferred contributions reported in the operating fund represent grants and other externally restricted amounts related to subsequent years or for which the related expenses have not yet been incurred. These contributions are realized as revenue as qualified expenditures are incurred.

**DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions reported in the operating fund are internally and externally restricted amounts relating to the procurement of capital assets. The deferred capital contributions are recognized as revenue on the same basis as the underlying assets are amortized.

**3. RESTRICTED FUNDS**

These funds are recorded at cash value and consist of donations to be applied exclusively for the purpose of renovating the Don McGahan Club House to better meet the needs of the Club and its members in that area. These funds were expended during 2015.

**4. DONATION PLEDGE**

Donation pledge consists of a commitment in the amount of \$900,000 from a donor for the renovation of the Don McGahan Club House. Under the terms of the donation pledge agreement, payments are to be received by the Club as follows:

2016	\$	300,000
2017	\$	300,000
2018	\$	300,000

The donation pledge is accounted for as a capital contribution and will be recognized as revenue according to the accounting policy described in note 2 to the financial statements. It is the intention of the Club to use these funds towards the repayment of the construction loan.

**5. INVESTMENTS**

Investments are recorded at fair value and consist mainly of equities, money market interest accounts and fixed income investments consistent with management's objective to ensure preservation of the investment balance and to limit interest and credit rate risk. Interest rate risk exists to the same extent as general interest rate risks exist in the market. Credit risk in the event of non-performance by investment issuers is minimized by dealing with credit worthy issuers.

Management does not believe the interest rates and maturity dates of the fixed income investments are material and have therefore not been presented.



**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**DECEMBER 31, 2015**

**6. CAPITAL**

	2015			2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 64,855	\$ -	\$ 64,855	\$ 64,855
Buildings (i)	7,411,919	2,503,143	4,908,776	2,591,020
Equipment, furniture & software	192,329	149,961	42,368	43,808
Vehicles	155,103	119,543	35,560	45,720
	<u>\$ 7,824,206</u>	<u>\$ 2,772,647</u>	<u>\$ 5,051,559</u>	<u>\$ 2,745,403</u>

(i) Included in Buildings is \$2,798,763 in renovation costs and \$55,975 in accumulated amortization (net \$2,742,788) relating to the completed renovation of the Don McGahan Club House. Renovation costs and amortization were incurred in the 2015 and 2014 fiscal years as follows:

	2015	2014	Total
Renovation costs incurred	\$ 2,468,794	\$ 329,969	\$ 2,798,763
Accumulated amortization	<u>55,975</u>	<u>-</u>	<u>55,975</u>
Net book value	<u>\$ 2,412,819</u>	<u>\$ 329,969</u>	<u>\$ 2,742,788</u>

2014 renovation costs were not amortized as the renovation to the Don McGahan Club House was not completed until the 2015 fiscal year.

The Don McGahan Club House is constructed on land leased for 99 years to 2068 from the Ottawa-Carleton District School Board for \$1 per year.

The Britannia Club House is constructed on land leased for 99 years to 2078 from the Muslim Association of Canada for \$1 per year.

**7. CAPITAL LEASE**

The Club has committed to a capital lease for certain office furniture and accessories with a total cost, net of HST rebates, of \$29,156. The lease consists of 60 monthly payments of \$675.49, including principal, interest and HST, beginning May 1, 2011 and ending April 30, 2016.

**8. CONSTRUCTION LOAN**

The construction loan was incurred for the purpose of renovating the McGahan Club House and is a non-revolving demand loan whereby repaid principal is not available to be re-borrowed. Interest is payable on a monthly basis at the prime rate plus 1.25% and the entire loan amount is due to be repaid before February 28, 2017. The facility is secured by a general security agreement and a pledge agreement against certain investments held by the Club. Under the terms of the loan agreement, any unpaid amount after February 28, 2017 will be converted to a collateral mortgage conveying a first ranked fixed charge for an amount deemed appropriate by the Bank.

**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**DECEMBER 31, 2015**

**9. DEFERRED CONTRIBUTIONS**

Deferred contributions reported in the operating fund represent grants and other externally restricted amounts related to subsequent years or for which the related expenses have not yet been incurred.

Major components of the ending balance are as follows:

	2015	2014
Scholarships	\$ 183,518	\$ 182,890
Deferred program contributions	<u>316,128</u>	<u>210,261</u>
	499,646	393,151
Deferred capital contributions (i)	<u>3,885,719</u>	<u>2,154,747</u>
	<u>\$ 4,385,365</u>	<u>\$ 2,547,898</u>

(i) Included in Deferred capital contributions is \$2,742,788 (2014 - \$1,076,352) in deferred capital contributions relating to the Don McGahan Club House renovation.

**10. INVESTED IN CAPITAL ASSETS, NET**

The net balance invested in capital assets consists of the net book value of assets subject to amortization less construction in process, the unamortized balance of deferred capital contributions collected by the Club and amounts payable under capital lease.

	2015	2014
Invested in capital assets	\$ 5,051,559	\$ 2,745,403
Construction in process (i)	-	(329,929)
Deferred capital contributions (ii)	(3,885,719)	(1,078,395)
Capital lease	<u>(2,425)</u>	<u>(9,253)</u>
	<u>\$ 1,163,415</u>	<u>\$ 1,327,826</u>

(i) The 2014 construction in process balance relates to the Don McGahan Club House renovation which was completed in the 2015 fiscal year.

(ii) The 2014 deferred capital contributions balance is presented net of the amounts collected for the Don McGahan Club House renovation as the renovation was not completed until the 2015 fiscal year.

**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**DECEMBER 31, 2015**

**11. EXTERNALLY RESTRICTED NET ASSETS - INVESTMENT FUND**

The Brian Smith Leadership Development and the Greg Lawson Memorial Fund have been transferred to unrestricted net assets as it was determined by the Club that these funds are no longer externally restricted.

Externally imposed restrictions on net assets of the investment fund consist of the following restrictions placed on bequests received:

	2015	2014
To be maintained permanently as an endowment (i)	\$ -	\$ 2,500
Camp investment reserve	10,000	10,000
Scholarship Fund (ii)	66,879	71,020
R. O'Connell Fund (i)	-	5,200
P. Throop Fund (i)	-	5,000
	<u>\$ 76,879</u>	<u>\$ 93,720</u>

(i) Funds previously classified as externally restricted have been transferred to unrestricted net assets as it was determined by the Club that these funds are no longer externally restricted.

(ii) Interest earned and principal (as needed) to be used solely for the purpose of issuing scholarships to qualifying students.

**12. CONTINGENCY FUND**

The Club has established an internal fund to provide for unexpected and non-recurring expenditures, including major renovation and maintenance costs relating to properties leased by the Club and operating deficits incurred due to unexpected fluctuations in funding or costs.

**13. EMPLOYEE PENSION PLAN**

The Club participates in the Ottawa Community Agencies Pension Plan which is a multi-employer defined benefit pension plan provided to employees after two years of employment. The Club contributes 168% (2014 - 168%) of the employees' contribution to the plan. The employee contribution rate is 6% (2014 - 6%). During the year, Club contributions to the plan totaled \$130,141 (2014 - \$129,100). The plan provides pensions based on length of service and average annual earnings. Funding requirements for the plan are defined by actuarial valuations completed a minimum of every three years. The most recent valuation approved by the Board of Trustees of the Plan established the solvency deficit of the plan at \$4,332,300 on total fund assets of \$32,282,800 as at December 31, 2013. The next actuarial valuation is scheduled for the year ending December 31, 2016.

The Board of Trustees of the Plan is closely monitoring the plan's financial situation and implementing corrective solutions where applicable.

**14. CREDIT FACILITIES**

The Club has credit facilities at its disposal in the total amount of \$260,000, comprised of an operating line of credit with a borrowing limit of \$200,000, letters of credit/guarantee with a limit of \$20,000, and corporate credit cards with a limit of \$40,000. The credit facilities are secured by a general security agreement.

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**BOYS AND GIRLS CLUB OF OTTAWA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**DECEMBER 31, 2015**

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**15. COMMITMENTS**

The Club has committed to various contracts for services and for the rental of equipment. Payments over the next five years are as follows:

2016	\$	19,847
2017	\$	10,993
2018	\$	10,993
2019	\$	6,466
2020	\$	4,523

**16. DISCLOSURE OF GOVERNMENT REMITTANCES**

	2015	2014
Source deductions	\$	\$ (467)
Employer health tax (EHT)	(4,162)	(3,900)
Harmonized sales tax (HST)	<u>(1,790)</u>	<u>(1,795)</u>
Included in accounts payable	(5,952)	(6,162)
Harmonized sales tax (HST) receivable	<u>31,308</u>	<u>54,000</u>
Net government remittance receivable	<u>\$ 25,356</u>	<u>\$ 47,838</u>

**17. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified in order to conform with the current year financial statement presentation.



**PARKER PRINS LEBANO**  
**Chartered Professional Accountants**  
Professional Corporation

**INDEPENDENT AUDITORS' COMMENTS ON SUPPLEMENTAL FINANCIAL INFORMATION**

To the Directors of the  
**BOYS AND GIRLS CLUB OF OTTAWA**

The audited financial statements of the **BOYS AND GIRLS CLUB OF OTTAWA** as at December 31, 2015 and our report thereon, dated April 20, 2016, are presented in the preceding section of these financial statements. The financial information presented hereinafter was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements and, in our opinion, it is fairly presented in all material respects in relation to the financial statements taken as whole.

A handwritten signature in black ink, reading 'Parker Prins Lebano'.

Parker Prins Lebano Chartered Professional Accountants Professional Corporation  
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

Ottawa, Ontario  
April 20, 2016

**BOYS AND GIRLS CLUB OF OTTAWA**  
**SUPPLEMENTARY SCHEDULE - A802 EXTRAJUDICIAL MEASURES AND A804 EXTRAJUDICIAL**  
**SANCTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	January 1 to March 31	April 1 to June 30	July 1 to September 30	October 1 to December 31	Total
<b>REVENUE</b>	\$ 96,007	\$ 67,235	\$ 73,237	\$ 64,437	\$ 300,916
<b>EXPENDITURE</b>					
Salaries and benefits	50,135	51,027	50,061	36,944	188,167
Facilities	3,253	2,816	2,217	2,793	11,079
Transportation	536	-	278	1,319	2,133
Program costs	33,369	7,280	14,023	17,524	72,196
Administration	8,729	6,113	6,658	5,857	27,357
	<u>96,022</u>	<u>67,236</u>	<u>73,237</u>	<u>64,437</u>	<u>300,932</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	\$ <u>(15)</u>	\$ <u>(1)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(16)</u>

**BOYS AND GIRLS CLUB OF OTTAWA**  
**SUPPLEMENTARY SCHEDULE - A905 YOUTH OUTREACH PROGRAM**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	January 1 to March 31	April 1 to June 30	July 1 to September 30	October 1 to December 31	Total
<b>REVENUE</b>	\$ <u>106,409</u>	\$ <u>106,339</u>	\$ <u>90,407</u>	\$ <u>99,416</u>	\$ <u>402,571</u>
<b>EXPENDITURE</b>					
Salaries and benefits	84,043	89,249	78,273	86,303	337,868
Facilities	2,076	2,561	1,910	2,121	8,668
Transportation	917	940	513	1,431	3,801
Program costs	9,714	3,922	1,492	523	15,651
Administration	<u>9,675</u>	<u>9,667</u>	<u>8,219</u>	<u>9,038</u>	<u>36,599</u>
	<u>106,425</u>	<u>106,339</u>	<u>90,407</u>	<u>99,416</u>	<u>402,587</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURE</b>	\$ <u>(16)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(16)</u>