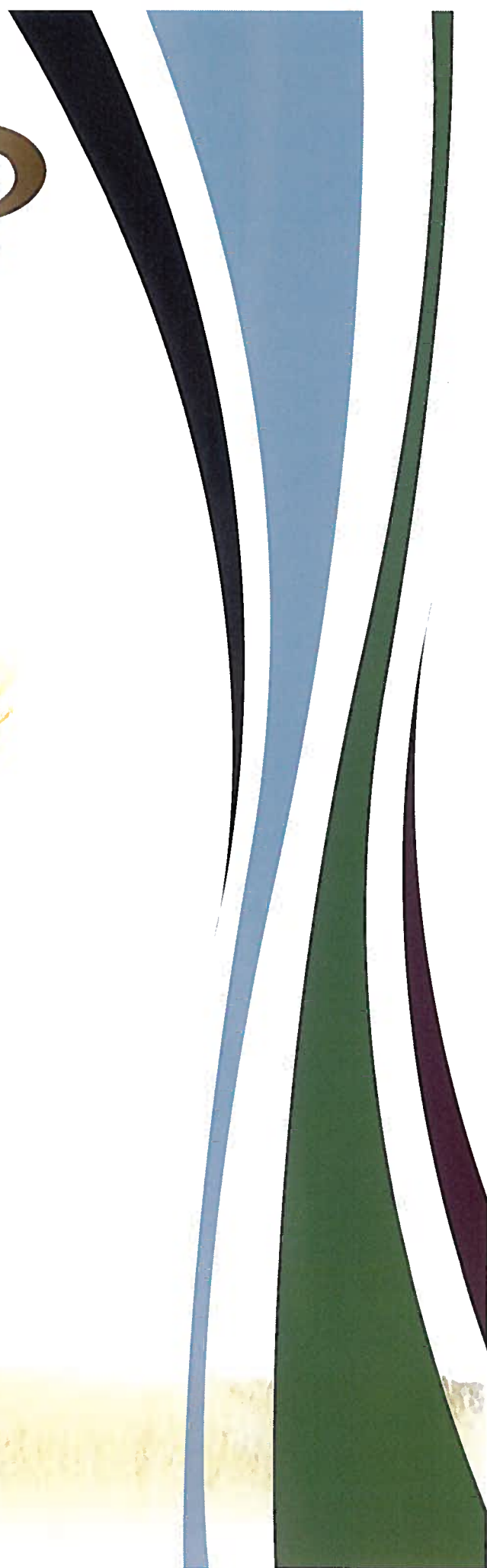




**2015-2016**

**annual report**



# **message from our president and executive director**

As President and Executive Director, it is again with great pride that we write this year's annual message. It has been a year of lots of accomplishments, innovations and successes but also one of disappointment.

As you are aware from our meeting last year, Point in Time, with support of other community providers, applied to be the Lead Children's Mental Health Agency for the Haliburton, City of Kawartha Lakes and Peterborough area (HKPR). We are really proud of our leadership in uniting the communities in a common vision, partnership and focus on improving the children and youth mental health system. While we were not the chosen agency, we have received calls from senior officials assuring us that we have an important role going forward both in terms of providing high quality services in Haliburton County but also in terms of leadership and involvement to shape the HKPR direction going forward.

The application was a monumental undertaking. We had letters of support from 16 organizations and had 4 organizations sign a Memorandum of Understanding. This strong proposal resulted in a prolonged decision process, an additional step of an interview, as well as several requests for additional documentation. In short, clearly the Ministry did not have an easy decision to make. In the end, Kinark Child and Family Services was awarded Lead Agency for our region, with the understanding that they would work in conjunction with the community partners and ourselves. We look forward to a continued strong voice at the table, working hard to ensure that the needs of Haliburton County residents are reflected in new service models, priorities, and future funding models.

As part of our strategic plan last year, we focused on three directions: Being rooted and focused on client service, advocating and strong voice for the community and finally organizational effectiveness and sustainability. We have made huge gains in each of these areas over the past year. It is noteworthy that we provided service to approximately 800 infants, children and youth. We have focused on youth justice services, youth engagement, family engagement, enhancing partnership and promoting inclusion. To that end, we have conducted an internal review of youth justice services, and reorganized the team based on community needs and trends. In the area of youth engagement, we supported youth at the local high school to become engaged in mental health promotion work in partnership with public health and Trillium Lakelands District School Board. The chosen focus by students was to address mental health stigma. We have also worked to promote community inclusion through the provision of a youth-led and focused coffee house. Thanks very much to Mr. Wayne Cooper from the local chapter of Retired Teachers of Ontario for his leadership in helping us secure funds to support this critical area.

As an organization, we have had a strong voice in advocating in our community and the entire service area. In conjunction with YES Shelter, Chimo and PARN, we held regional training to help service providers learn more about working with LGBTQ+ youth, families and adults. We have also played a role in supporting service excellence by making multiple presentations within the region and at provincial forums and internationally. This year, for example, we presented in Seattle about our evaluation work of Mindfulness Martial Arts (MMA), and use of CANS Tool (Child and Adolescent Needs and Strengths). At the Children's Mental Health Summit and Children's Mental Health Ontario, we also contributed presentations again on MMA, and supporting LGBTQ+ youth in our community. We have played a large role in working to improve smooth transition for youth into the adult mental health system.

Finally, in the area of organizational effectiveness, on the advice of other service providers, we have purchased a new data/client information system to promote efficiency and ensure the maximum supports possible are directed towards service needs.

None of this would have been possible without an incredible number of community partner organizations. Organizations that are willing to come together and focus on providing excellent service together, by looking beyond what is their own organization's interest and looking at the interest of the community. Our partner organizations constantly illustrate their commitment to true partnerships that come with resource and staff sharing. Ultimately we really do better for the community together.

Our Board continues to provide direction to deepen these partnerships, promote service innovation and provide strong leadership. We are fortunate to have such a talented and committed Board of Directors who embrace excellence and challenge us to continue to improve our services with the limited resources that are available. Service and other volunteers provide invaluable support with fundraising events, provide drives for children and families, and help keep up our offices through volunteer building maintenance.

None of the services would be possible without the passion, enthusiasm and skill of our staff team. Our staff are some of the best in the Province with formal credentials that are prestigious but grounded in their love for work with Haliburton County residents and are as dedicated and committed as they come.

*Marie Gage*  
President

*Marg Cox*  
Executive Director





# our values and service philosophy

It is our experience that people are generally best served in the context of family. At Point in Time we believe that families in Haliburton County should have access to a full range of high quality services, delivered effectively and efficiently, to promote the well-being of children, youth and families. We believe in the practice of prevention, early intervention and delivery of services in the least intrusive manner possible. Our services focus on the strengths of the individual and/or the family, respecting confidentiality and embracing diversity. Point in Time is an organization that strives to be free of discrimination and any barrier to what is in the best interest of the client. We also strive to build capacities and to promote independence and empowerment. Community partnerships and collaborations are a cornerstone of our organization. Point in Time's service is provided in a proactive, respectful, and comprehensive planning process that is accountable to the local community, clients and funders. We value our staff, provide them with the necessary training and support, and promote open communication between staff and management. Point in Time is committed to staff, children, youth, parents and volunteer development to deliver high quality services.

## mission

Point in Time Centre for Children, Youth and Parents identifies needs, provides supports and services enabling residents of Haliburton County to function at their highest potential.

## vision

All children and youth achieve their greatest potential within caring, responsive families and communities.



# our services

Point in Time Centre for Children, Youth and Parents offers a wide range of supports and services to children, youth and families in Haliburton County. These services are provided primarily through three service clusters:

**Family Support**  
**Mental Health and**  
**Youth Justice**

## family support

**Early Intervention** services are focused on supporting infants and children to reach their full potential and are delivered by staff who provide both Infant Development and Resource Consulting. By working with infants and children, their families and other organizations such as childcare centers and schools, we are able to provide successful integration and promote overall optimal development.

**Family Support** is a "hands-on" service which focuses on parenting and childrearing issues. Support is provided for a broad range of issues such as bedtime routines and everyday childrearing concerns. Whatever the key issues are for the family, the staff help by linking them to the services and supports that they require.

**Respite** provides support to qualifying children, youth and families. Respite can take the form of attending a customized community-based program, weekend or evening respite or summer programs. Respite provides a break for parents and young people alike. The programs provide a fun, safe and social experience for the child or youth with exceptional needs.

**After School Recreation Programs** are provided in Cardiff, Wilberforce and Minden. These programs are provided at no cost once a week and focus on healthy, fun, safe activities, social skills and include a healthy snack. We also supported Dysart with one-time funding in providing a recreation program one day per week. Family Fun Nights (Hub), in partnership with TLDSB, are held one evening per week in both Haliburton and Minden.

**Day Camp Programs** are provided in communities throughout the County on a weekly basis. The Camp, for children aged 6-11, has a nominal fee which can be waived in special circumstances. These activities include games, crafts, swimming and special events.

## mental health

**Individual and Family Counselling** is provided at any one of our offices, in homes or in schools. Children and youth over the age of 12 can request service directly with the agency. We also provide a High School Clinic 3 days per week.

**Crisis Support** is available during regular business hours to provide time sensitive and timely support to children, youth and families.

**Play Therapy/Art Therapy** is particularly useful for young children who are not able to verbalize issues. For example, a child who may feel caught in the middle with his or her parents' separation can begin to deal with the issues through play therapy.

**Groups** are available for parents, children working on social skills, and for infants and toddlers with their parents and/or caregivers.

## youth justice

**Differential Response** is an intensive program which focuses on providing life skills and support to help keep youth with CAS involvement and Probation involvement from coming into care or custody.

**Reintegration** provides services to address specific needs of young persons (12-17) and to support rehabilitation and reintegration of the young person back into their community.

**EJM (Extra Judicial Measures)** provides community-based pre-charge measures where a young person can be adequately dealt with by police warning, caution or referral to a community-based program.

**EJS (Extra Judicial Sanctions)** provides community-based post-charge sanctions where a young person cannot adequately be dealt with by police warning, caution or referral to a community-based program.

**The Attendance Centre** provides supports and counselling to youth aged 12-18 who are mandated to attend by the courts. Participants attend for up to six months or a maximum of 240 hours and are engaged in a range of supports and interventions from life skills, anger management and social skills to literacy work.

**Youth Mental Health Court Worker** establishes contacts with community-based services to divert youth with serious mental health needs and in conflict with the law to community-based mental health resources and services. In collaboration with the youth, caregivers, mental health service providers, members of the justice system, other community-based services, and key individuals, the Court Worker expedites referrals to the mental health system to minimize involvement in the justice system.





## OUR BOARD

### executive

Marie Gage, President

Sandy Adams, Vice President

Elizabeth Boxall, Secretary

Ann Harrop, Treasurer

### directors

Barry Hicks

Susan MacInnes

Joyce Pruyers

Andrea Roberts

Peter Sanderson

Gwen Scriven

# services provided

Family Support Team  
provided service to **55**  
children and

**43** families

Summer Adventure Day  
Camp served **149**

children at 7 sites and

**20** children at

Dysart Day Camp

**43** youth received supports and  
services from Differential Response,  
Attendance Centre and Youth Justice

**363** children and families  
received service from the Early  
Intervention Team

Respite  
services were  
provided to

**37** children

**223** children and families  
received counselling and  
play therapy from the Clinical Team

**146** children  
attended  
After School

Recreation provided in  
the communities of  
Minden, Wilberforce  
and Cardiff and

**20** children were  
served through  
Dysart Recreation

**15** children  
were  
sponsored to attend  
residential or day  
camp programs



**Marg Cox**  
*Executive Director*

**Dan Bajorek**  
*Manager*

**Joan Wilson**  
*Manager*

**Lisa Hamilton**  
*Manager*

# our staff

Amanda Tripp

Becky Wideman

Cathy Constantino

Cheryl Smith

Christel Furniss

Cynthia Hutchinson

Darrin Brown

Dawn Hurd

Dawn Milburn

Erin Curry

Ginny Urquhart

Jaime Barber

Joelle Hill

Kathryn Boyd

Kelly Harrison

Linda Mintz

Mallory Suurd

Marnnie Blair

Mary Sisson

Melanie Jones

Michelle Wolfe Miscio

Nicole Mee

Shelby Moore



# 2015-2016



# trainings and conferences

## **Training and Conferences we have attended:**

ASIST (Applied Suicide Intervention Skills Training)  
Brief Therapy  
Child and Adolescent Needs and Strengths (CANS) & CANS Preschool  
Child Care Conference  
Cognitive Behavioural Therapy—Anxiety  
Collaborative Problem Solving/Collaborative and Proactive Solutions  
Cultural Diversity Awareness  
Drum Fit  
Health and Safety  
LGBTQ+ Awareness  
Making Systems LGBTQ+ Friendly  
Mindfulness Martial Arts—Young Warriors  
Roots of Empathy  
safeTALK  
Sexting/Cyberbullying  
Single Plan of Care  
Single Session  
Sunshine Circles  
WHMIS  
Youth Engagement  
Youth Engagement—Anti-oppression

## **Training and Conferences we have presented:**

Annual TCOM/CANS Conference  
ASIST (Applied Suicide Intervention Skills Training)  
Children's Mental Health Ontario Annual Conference  
Early Learning Childcare Conference  
Ontario Association for Infant and Child Development Conference  
Summit on Children & Youth Mental Health

## **Internal Committees:**

Accreditation  
Client File Audit  
Health and Safety  
IT (Information Technology)  
Quality Assurance  
Wellness  
Youth and Family Engagement





# collaborations and partnerships

Archie Stouffer Elementary School  
ASIST and safeTALK  
Autism Ontario  
Bell Aliant  
Brief Therapy Evaluation Committee  
CANS Learning Collaborative  
Children Services Council  
CKL Community Living  
Collaborative Problem Solving/Collaborative and Proactive Solutions  
Community Transportation  
Director of Education Network  
Dysart et al Recreation Committee  
Community Planning Table for Haliburton and City of Kawartha Lakes  
Early Learning and Care Network  
Evaluation Framework Collaborative  
Executive Steering Committee of Haliburton and CKL Planning Table  
Food for Kids Steering Committee  
Four Counties for Kids Steering Committee  
Four Counties Residential Admission Process  
Four Counties Service Collaborative  
Four Counties Service Collaborative Champions Steering Committee  
Haliburton United Church (Sensitive Santa)  
Human Services and Justice Coordinating Committee  
High Risk and Suicide Pathways and Protocols  
Integra Foundation (Mindfulness Martial Arts)  
Integrated Transition Planning  
J.D. Hodgson Elementary School Council  
Kerry's Place  
Kinark Camp  
Jumpstart (Canadian Tire)  
LGBTQ+ Youth and Families Initiative  
LGBTQ+ Youth Engagement  
Lyon's Club (Sensitive Santa)  
Ontario Centre of Excellence for Children and Youth Mental Health  
Performance Measurement Scorecard Collaboration with Ontario Centre of Excellence  
Ryerson University (Mindfulness Martial Arts)  
Service Framework Advisory Committee  
Single Plan of Care  
Special Needs Strategy  
Strategic Planning Visioning Planning Table  
Suicide Prevention Network  
Team Approach to Growth: Haliburton/Kawartha Lakes Local Collective for Transitional Age Youth  
Transitional Age Youth Committee  
Tri-County Community Support Services  
Trillium Lakelands District School Board



# Point in Time

## Centre for Children, Youth and Parents

69 Eastern Avenue  
P.O. Box 1306,  
Haliburton, ON K0M 1S0

Tel: 705.457.5345  
Fax: 705.457.3492

[info@pointintime.ca](mailto:info@pointintime.ca)  
[www.pointintime.ca](http://www.pointintime.ca)





**Point in Time Centre for  
Children, Youth and Parents  
Financial Statements  
For the year ended March 31, 2016**

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## Independent Auditor's Report

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To the Board of Directors of  
Point in Time Centre for Children, Youth and Parents

### Report on the Financial Statements

We have audited the accompanying financial statements of Point in Time Centre for Children, Youth and Parents, which comprise the statement of financial position as at March 31, 2016, 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 generally accepted accounting principles for not-for-profit organizations, and for such internal control as 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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 Point in Time Centre for Children, Youth and Parents preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Point in Time Centre for Children, Youth and Parents 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 we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion

In common with many non-profit organizations, Point in Time Centre for Children, Youth and Parents derives revenue from donations and cash receipts the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to revenues other than grants, excess of revenue over expense and cash flows from operations for the years ended March 31, 2015 and 2016, assets as at March 31, 2015 and 2016 and fund balances as at April 1 and March 31 for both the 2015 and 2016 years. Our audit opinion on the financial statements for the year ended March 31, 2016 was modified accordingly because of the possible effects of this limitation in scope.

### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the statement of financial position of Point in Time Centre for Children, Youth and Parents as at March 31, 2016 and the statements of operations and net assets and cash flows for the year then ended in accordance with Canadian generally accepted accounting standards for not-for-profit organizations.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Peterborough, Ontario  
June 1, 2016



# Point in Time Centre for Children, Youth and Parents

## Statement of Financial Position

<b>March 31</b>	<b>2016</b>	<b>2015</b>
-----------------	-------------	-------------

### Assets

#### Current

Cash and bank (Note 2)	\$ 420,840	\$ 422,871
Short-term investments (Note 3)	303,389	300,620
Accounts receivable	32,940	33,983
Prepaid expenses	3,979	10,033
	761,148	767,507

#### Capital assets (Note 4)

	611,185	663,614
--	---------	---------

	\$ 1,372,333	\$ 1,431,121
--	--------------	--------------

### Liabilities and Net Assets

#### Current

Accounts payable and accrued liabilities (Note 5)	\$ 115,152	\$ 118,309
Deferred revenue	170,490	250,403
Current portion of long-term debt (Note 6)	9,101	13,594
	294,743	382,306

#### Long-term debt (Note 6)

	-	8,951
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#### Deferred contributions relating to capital assets (Note 7)

	376,984	391,042
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	671,727	782,299
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#### Net assets

##### Internally restricted

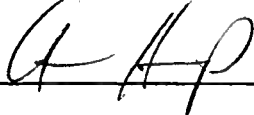
Net assets invested in capital assets	225,100	250,027
Other internally restricted (Note 8)	475,506	398,795

##### Unrestricted

	700,606	648,822
--	---------	---------

	\$ 1,372,333	\$ 1,431,121
--	--------------	--------------

Approved on behalf of the Board:

  
 \_\_\_\_\_  
 Director

  
 \_\_\_\_\_  
 Director

## Point in Time Centre for Children, Youth and Parents Statement of Changes in Net Assets

For the year ended March 31	Invested in Capital Assets	Internally Restricted	Unrestricted	Total 2016	Total 2015
Net assets, beginning of year	\$ 250,027	\$ 398,795	\$ -	\$ 648,822	\$ 616,231
Excess of revenues over expenses (expenses over revenues) for the year	(63,371)	-	115,155	51,784	32,591
Investment in capital assets					
- purchases	25,000	-	(25,000)	-	-
- principal payments on debt	13,444	-	(13,444)	-	-
Interfund transfers (Note 8)	-	76,711	(76,711)	-	-
Net assets, end of year	\$ 225,100	\$ 475,506	\$ -	\$ 700,606	\$ 648,822

The accompanying notes are an integral part of these financial statements.



## Point in Time Centre for Children, Youth and Parents Statement of Operations

For the year ended March 31	2016	2015
<b>Revenue</b>		
Ministry of Children and Youth Services	\$ 1,384,723	\$ 1,361,137
Allocated central administration	169,015	165,831
City of Kawartha Lakes revenue	424,148	428,364
Rental revenue	6,000	6,000
Hard to Serve recoveries	14,386	14,732
HST recoveries	30,098	28,655
Other recoveries	61,959	43,147
Other revenue	115,792	166,793
	<u>2,206,121</u>	<u>2,214,659</u>
<b>Expenses</b>		
Advertising and promotion	49,022	58,283
Allocated central administration	169,015	165,831
Amortization	63,371	73,275
Building accommodation	117,645	125,382
Miscellaneous	5,683	7,237
Office	92,193	39,121
Program costs	113,518	129,774
Purchased services - client	70,720	60,947
Purchased services - non-client	73,804	63,554
Salaries and benefits	1,331,367	1,381,673
Staff training and recruitment	19,558	24,867
Staff travel	48,441	59,124
	<u>2,154,337</u>	<u>2,189,068</u>
	51,784	25,591
Gain on disposal of capital assets	-	7,000
<b>Excess of revenues over expenses for the year</b>	<u>\$ 51,784</u>	<u>\$ 32,591</u>

## Point in Time Centre for Children, Youth and Parents Statement of Cash Flows

For the year ended March 31	2016	2015
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of revenue over expenses for the year	\$ 51,784	\$ 32,591
Items not involving cash		
Amortization of capital assets	77,430	124,000
Amortization of deferred contributions	(14,059)	(50,725)
Gain on disposal of capital assets	-	(7,000)
	<u>115,155</u>	<u>98,866</u>
Changes in non-cash working capital balances		
Accounts receivable	1,043	(13,369)
Prepaid expenses	6,054	(1,423)
Accounts payable and accrued liabilities	(3,157)	21,935
Deferred revenue	(79,913)	11,731
	<u>39,182</u>	<u>117,740</u>
<b>Investing activities</b>		
Purchase of capital assets	(25,000)	(42,515)
Proceeds on disposal of capital assets	-	7,000
Short-term investments	(2,769)	(225,620)
	<u>(27,769)</u>	<u>(261,135)</u>
<b>Financing activities</b>		
Repayment of long-term debt	(13,444)	(13,676)
	<u>(13,444)</u>	<u>(13,676)</u>
<b>Increase (decrease) in cash during the year</b>	<b>(2,031)</b>	<b>(157,071)</b>
<b>Cash and bank, beginning of year</b>	<b>422,871</b>	<b>579,942</b>
<b>Cash and bank, end of year</b>	<b>\$ 420,840</b>	<b>\$ 422,871</b>

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# Point in Time Centre for Children, Youth and Parents

## Notes to Financial Statements

March 31, 2016

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### 1. Summary of Significant Accounting Policies

#### a) Nature and Purpose of Organization

Point in Time Centre for Children, Youth and Parents is a not-for-profit organization incorporated without share capital under the laws of Ontario. The organization seeks to identify, provide and strengthen support services enabling children, youth and families to function at their highest potential.

#### b) Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

#### c) Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### d) Contributed Materials and Services

Contributed materials and services which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

Volunteers contribute significant hours per year to assist the organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

#### e) Capital Assets

Purchased capital assets are recorded at 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. The following rates are used:

Building	40 years
Computer equipment	2 to 10 years
Furniture and fixtures	5 to 15 years
Automotive equipment	5 years
Leasehold improvements	5 years

Deferred contributions relating to capital assets are amortized on a straight-line basis using the same rates as the related assets.



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## Point in Time Centre for Children, Youth and Parents

### Notes to Financial Statements

March 31, 2016

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#### 1. Summary of Significant Accounting Policies (continued)

##### f) Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, cash and bank and short-term investments are reported at fair value. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Unless otherwise noted, management does not believe the organization is subject to significant credit, liquidity or interest rate risks.

##### g) Income Taxes

The organization is a registered charity under the terms of the Income Tax Act. Therefore, it is not subject to Federal or Provincial income taxes. The organization has met the distribution requirements to maintain its status as a registered charity.

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#### 2. Cash and Bank

The organization's bank accounts are held at one chartered bank and earn a nominal amount of interest.

The organization has an approved overdraft facility of \$60,000 bearing interest at prime plus 1.5%. As of March 31, 2016 the organization had not drawn on this facility.

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#### 3. Short-term Investments

Short-term investments consist of three GIC's held at one chartered bank. The GIC's earn interest at rates ranging between 0.70 and 0.75% and mature between May and July 2016.

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## Point in Time Centre for Children, Youth and Parents

### Notes to Financial Statements

March 31, 2016

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#### 4. Capital Assets

	2016		2015	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 25,000	\$ -	\$ 25,000	\$ -
Building	744,918	250,076	744,918	231,408
Computer equipment	274,528	240,282	263,316	245,839
Furniture and fixtures	103,358	87,112	103,358	83,459
Automotive equipment	258,988	218,137	258,988	171,260
Leasehold improvements	8,406	8,406	8,406	8,406
	<u>\$ 1,415,198</u>	<u>\$ 804,013</u>	<u>\$ 1,403,986</u>	<u>\$ 740,372</u>
Net book value		<u>\$ 611,185</u>		<u>\$ 663,614</u>

The organization has received grants from the Ministry of Child and Youth Services for the purpose of establishing, operating and maintaining both buildings used by the organization. As a result the organization has signed an agreement with the Province whereby it will not:

- (a) change the site, structure or use of, or sell, agree to sell, lease, mortgage, encumber, donate or otherwise dispose of all or any part of the premises, or use the premises for other than accommodating the program; or
  - (b) demolish or make alterations to all or any part of the the premises;
- without prior written approval.

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#### 5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$17,294 (2015 - \$26,013).

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## Point in Time Centre for Children, Youth and Parents

### Notes to Financial Statements

**March 31, 2016**

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#### 6. Long-term Debt

	2016	2015
Loan payable, 0.50%, payable in monthly installments of \$552, due November 2016, secured by vehicle with a net book value of \$nil	\$ 4,406	\$ 10,987
Loan payable, 0.50%, payable in monthly installments of \$588, due November 2016, secured by vehicle with a net book value of \$nil	4,695	11,558
	9,101	22,545
Less: current portion	(9,101)	(13,594)
	<u>\$ -</u>	<u>\$ 8,951</u>

Principal payments on long-term debt over the next year are due as follows:

2017	<u>\$ 9,101</u>
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#### 7. Deferred Contributions Relating to Capital Assets

	2016		2015	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Deferred contributions	<u>\$ 729,005</u>	<u>\$ 352,021</u>	<u>\$ 729,005</u>	<u>\$ 337,963</u>
Net book value		<u>\$ 376,984</u>		<u>\$ 391,042</u>

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#### 8. Internally Restricted

The internally restricted funds are a reserve of unrestricted donations and other revenue which have been set aside by the organization for future unfunded expenditures as approved by the Board of Directors.

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## Point in Time Centre for Children, Youth and Parents

### Notes to Financial Statements

March 31, 2016

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#### 9. Economic Dependence

The organization derives a significant portion of its revenues from the Ministry of Children and Youth Services. The nature and extent of this revenue is of such significance as to affect the viability of the organization and, accordingly, the organization is economically dependent on the Government of Ontario as a source of funding.

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#### 10. Financial Instrument Risk

##### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to the accounts receivable.

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**Point in Time Centre for Children,  
Youth and Parents  
Supplementary Financial Information  
For the year ended March 31, 2016**

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## Review Engagement Report

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To the Board of Directors of  
Point in Time Centre for Children, Youth and Parents

We have reviewed the supplementary financial information of Point in Time Centre for Children, Youth and Parents as at March 31, 2016. This information was compiled in accordance with the provisions of the agreement with the Ministry of Children and Youth Services and the interpretations as set out in Note 1. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussions related to information supplied to us by the organization.

A review does not constitute an audit and consequently we do not express an audit opinion on the supplementary financial information.

Based on our review, nothing has come to our attention that causes us to believe that the supplementary financial information is not, in all material respects, in accordance with the provisions of the agreement with the Ministry of Children and Youth Services and the interpretations as set out in Note 1.



Chartered Professional Accountants, Licensed Public Accountants

Peterborough, Ontario  
June 1, 2016



**Point in Time Centre for Children, Youth and Parents  
Supplementary Financial Information  
(Unaudited)  
For the year ended March 31, 2016**

	Differential Response	Dual Diagnostics	D.S. Respite	Infant Development	Access Intake Service Planning	Targeted Prevention	Family/Caregiver Skills Building and Support	Subtotal - MCYS/MCSS (to Page 4)
<b>Revenues</b>								
Ministry of Children and Youth Services	\$ 32,000	\$ 25,750	\$ 42,884	\$ 81,106	\$ 116,111	\$ 39,731	\$ 75,569	\$ 413,151
Allocated central administration	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-
Other recoveries	-	8,779	1,803	-	-	12,258	-	22,840
Other revenue	-	355	250	-	-	4,918	-	5,523
<b>Total Revenues</b>	<b>32,000</b>	<b>34,884</b>	<b>44,937</b>	<b>81,106</b>	<b>116,111</b>	<b>56,907</b>	<b>75,569</b>	<b>441,514</b>
<b>Expenses</b>								
Advertising and promotion	115	158	150	39	4,341	1,031	2,531	8,365
Allocated central administration	5,515	2,542	3,858	8,526	10,850	3,729	7,141	42,161
Building Accommodation	101	424	-	95	6,872	209	5,880	13,581
Miscellaneous	-	-	-	-	-	-	-	-
Office	1,338	1,193	3,404	3,750	5,978	64	5,572	21,299
Program costs	-	1,365	1,039	13	13	19,541	165	22,136
Purchases services - client	-	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	-	3,519	-	2,865	6,384
Salaries	24,576	26,488	33,984	66,587	82,997	26,947	48,995	310,574
Staff training and recruitment	-	678	584	1,233	74	3,834	176	6,579
Staff travel	355	2,036	1,918	863	1,467	1,552	2,244	10,435
<b>Total Expenditures</b>	<b>32,000</b>	<b>34,884</b>	<b>44,937</b>	<b>81,106</b>	<b>116,111</b>	<b>56,907</b>	<b>75,569</b>	<b>441,514</b>
<b>Excess of Revenue over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued on Page 4)

# Point in Time Centre for Children, Youth and Parents Supplementary Financial Information (Unaudited) For the year ended March 31, 2016

(continued from Page 3)

	Subtotal - MCYS/MCSS (from Page 3)	Brief Services	Counselling/ Therapy Services	Crisis Services	Intensive Treatment Services	Specialized Consultation/ Assessment Services	Service Coordination	Subtotal - MCYS/MCSS (Service Delivery)
<b>Revenues</b>								
Ministry of Children and Youth Services	\$ 413,151	\$ 252,177	\$ 196,873	\$ 139,878	\$ 93,852	\$ 22,000	\$ 154,325	\$ 1,272,256
Allocated central administration	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-
Other recoveries	22,840	818	1,550	-	-	-	-	25,208
Other revenue	5,523	-	-	-	-	-	-	5,523
<b>Total Revenues</b>	<b>441,514</b>	<b>252,995</b>	<b>198,423</b>	<b>139,878</b>	<b>93,852</b>	<b>22,000</b>	<b>154,325</b>	<b>1,302,987</b>
<b>Expenses</b>								
Advertising and promotion	8,365	8,223	6,864	3,190	2,961	-	5,404	35,007
Allocated central administration	42,161	23,694	18,106	13,223	8,659	2,000	15,433	123,276
Building Accommodation	13,581	19,327	18,063	7,835	7,148	-	8,823	74,777
Miscellaneous	-	54	-	-	-	-	-	54
Office	21,299	22,051	17,973	8,677	6,883	237	9,328	86,448
Program costs	22,136	1,131	960	3,266	-	3,144	-	30,637
Purchases services - client	-	-	-	-	-	16,619	-	16,619
Purchases services - non client	6,384	7,870	8,030	3,380	2,808	-	5,000	33,472
Salaries	310,574	154,571	115,040	94,610	63,277	-	107,747	845,819
Staff training and recruitment	6,579	4,374	2,464	3,039	33	-	518	17,007
Staff travel	10,435	11,700	10,923	2,658	2,083	-	2,072	39,871
<b>Total Expenditures</b>	<b>441,514</b>	<b>252,995</b>	<b>198,423</b>	<b>139,878</b>	<b>93,852</b>	<b>22,000</b>	<b>154,325</b>	<b>1,302,987</b>
<b>Excess of Revenue over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued on Page 5)

# **Point in Time Centre for Children, Youth and Parents Supplementary Financial Information (Unaudited) For the year ended March 31, 2016**

(continued from Page 4)

	Youth MH Court Worker	Attendance Centre	Extrajudicial Measures	Extrajudicial Sanctions	Reintegration Services	Differential Response	Subtotal - MCYS/MCSS (JUS)
<b>Revenues</b>							
Ministry of Children and Youth Services	\$ 23,485	\$ 39,112	\$ 10,000	\$ 10,000	\$ 19,110	\$ 10,760	\$ 112,467
Allocated central administration	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-
Other recoveries	-	-	-	-	-	-	-
Other revenue	-	500	-	-	-	-	500
<b>Total Revenues</b>	<b>23,485</b>	<b>39,612</b>	<b>10,000</b>	<b>10,000</b>	<b>19,110</b>	<b>10,760</b>	<b>112,967</b>
<b>Expenses</b>							
Advertising and promotion	3,563	1,255	372	372	371	38	6,048
Allocated central administration	-	3,500	895	895	1,710	34	7,034
Building Accommodation	4,145	5,728	1,313	1,313	1,320	-	13,819
Miscellaneous	-	-	-	-	-	-	-
Office	2,752	2,197	1,032	1,032	1,710	1,118	9,764
Program costs	147	485	-	-	-	-	632
Purchases services - client	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	-	-	-	-
Salaries	11,213	26,129	6,206	6,206	13,664	9,450	72,868
Staff training and recruitment	90	103	-	-	-	-	193
Staff travel	1,575	215	182	182	335	120	2,609
<b>Total Expenditures</b>	<b>23,485</b>	<b>39,612</b>	<b>10,000</b>	<b>10,000</b>	<b>19,110</b>	<b>10,760</b>	<b>112,967</b>
<b>Excess of Revenue over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(continued on Page 6)



**Point in Time Centre for Children, Youth and Parents**  
**Supplementary Financial Information**  
**(Unaudited)**  
For the year ended March 31, 2016

(continued from Page 5)

	CKL Childcare	CKL Beststart	Administration	Other	Subtotal - Other Programs	GRAND TOTAL
<b>Revenues</b>						
Ministry of Children and Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,723
Allocated central administration	-	-	168,025	990	169,015	169,015
City of Kawartha Lakes	272,018	100,298	-	51,832	424,148	424,148
Rent revenue	-	-	6,000	-	6,000	6,000
Hard to Serve revenue	-	-	-	14,386	14,386	14,386
HST recoveries	-	-	15,598	14,500	30,098	30,098
Other recoveries	1,360	304	117	34,970	36,751	61,959
Other revenue	-	200	-	109,569	109,769	115,792
<b>Total Revenues</b>	<b>273,378</b>	<b>100,802</b>	<b>189,740</b>	<b>226,247</b>	<b>790,167</b>	<b>2,206,121</b>
<b>Expenses</b>						
Advertising and promotion	597	590	4,857	1,846	7,890	49,022
Allocated central administration	24,238	11,636	-	2,831	38,705	169,015
Building Accommodation	1,638	2,346	22,874	2,191	29,049	117,645
Miscellaneous	-	-	5,629	-	5,629	5,683
Office	11,974	2,263	19,943	322	34,502	130,637
Program costs	337	630	337	80,944	82,248	113,518
Purchases services - client	49,773	4,329	-	-	54,102	70,720
Purchases services - non client	-	-	18,745	21,587	40,332	73,804
Salaries	182,963	75,986	115,376	38,355	412,680	1,331,367
Staff training and recruitment	503	479	1,110	266	2,358	19,558
Staff travel	1,355	2,543	869	1,194	5,961	48,441
<b>Total Expenditures</b>	<b>273,378</b>	<b>100,802</b>	<b>189,740</b>	<b>149,536</b>	<b>713,456</b>	<b>2,129,410</b>
<b>Excess of Revenue over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,711</b>	<b>\$ 76,711</b>	<b>\$ 76,711</b>

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**Point in Time Centre for Children, Youth and Parents**  
**Note to the Supplementary Financial Information**  
**(Unaudited)**

**March 31, 2016**

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**1. Basis of Accounting**

The supplementary financial information has been prepared using the modified accrual basis of accounting as defined by the Ministry of Children and Youth Services. This method provides for short-term accruals of revenue and expenditures where short-term is defined as payable or receivable within 30 days of year end. The Ministry of Children and Youth Services revenue recognized is as agreed to in the current contract. Adjustments for prior period settlements, if any, are not reflected in this information.

In addition to the modified accrual basis described above, capital expenditures and any corresponding restricted revenue has been included in the current period and no provision for amortization has been made.

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