

Annual Report

2014-2015



Message from our President And Executive Director

As President and Executive Director, it is with great pride that we sit down to write this year's annual message. Every year we have been writing these messages with excitement about what has been accomplished but this has been an exceptional year.

Together Point in Time (PinT) served approximately 800 children and youth – an increase of 14% from last year. The agency has completed the agency Strategic Plan, Operational Plan and Scorecard. Agency staff have completed the Performance Measurement Framework and are phasing it in, with the final phase to be completed by the end of December 2015. Together we are continuing to increase our program evaluation capacity and provided a number of evaluation reports this past year. The most significant one being on Mindfulness Martial Arts. We have also evaluated Family Fun Night, summer programs, client experience (caregiver and youth), and single session consultations. Point in Time also participated in a collaborative with several agencies to complete an evaluation of brief therapy services across the agencies. We were involved in the design and implementation of the evaluation.

Point in Time is proud to be delivering Integra Martial Arts for its third year, in conjunction with Trillium Lakelands District School Board at Haliburton Highlands Secondary School. We are working with community partners across Peterborough and City of Kawartha Lakes to form a Suicide Prevention Network. With Ministry support, staff have been trained in evidence-based suicide prevention programs. As an agency, we have been delivering these programs in partnership.

We are exploring ways to continue to support Youth Engagement. This year, most of the members of the committee are graduating, so we are working with partners and youth to recruit new members. We are excited about the momentum that is building in supporting LGBTQ+ youth and families through targeted events, outreach and engaging youth and adults in strategizing and implementing these plans.

As an agency, have worked with CAMH and other partners through the Service Collaborative Initiative to develop a strong partnership called the Haliburton - City of Kawartha Lakes Collective, to address the transition from children/youth serving organizations into the adult system.

Family Engagement is a strategy Point in Time has been increasing our emphasis on in the past year. We have amended our bylaws to allow current clients or their family members to serve on our Board of Directors. We continue to work on actively engaging families in their service planning and approach to service as well as through weekly Family Fun Nights held at Archie Stouffer Elementary School and J.D. Hodgson Elementary School.

The agency continues to provide good stewardship of both public funding, donations and grant monies received. We continue to strive for efficiencies to keep as much funding as possible directed at service to our community.

Point in Time continues to share our unique learnings, effective practices and collaborative efforts, and this last year our conference presentations included:

- Involvement in five presentations at the Children's Mental Health Ontario Annual Conference
- Two presentations at the PRAED Foundation Conference in Chicago
- One presentation at the Infant Mental Health Conference sponsored by the Hospital for Sick Children

Our Board of Directors has continued to set the agency on a trajectory of deepening collaboration and partnerships, service excellence and community responsiveness. The agency has been pleased to submit an application to become Lead Agency for the Peterborough, City of Kawartha Lakes and Haliburton Service Area during the Moving on Mental Health System Transition process. It has been heartening to see the community and service provider support for our application throughout the three county service area. We are awaiting the Ministry decision.

There has been increased need for our services, increased reporting requirements and some degree of uncertainty due to system transition. As Board President and Executive Director, we are so pleased to see passionate, dedicated and committed staff "digging deeper" to go the extra mile in supporting better outcomes for children, youth and families in Haliburton County and beyond.

We are both very proud to be affiliated with an organization with passionate, caring, dedicated and skilled staff, who provide high quality supports and services. The agency is also fortunate to have amazing volunteers, providing respite, drives and even doing maintenance at our offices. Our Board is made up of thoughtful, analytical, dedicated and forward thinking individuals, who provide us with strong leadership and governance. Point in Time would also like to thank our donors, big and small alike, for contributing to the well being of Haliburton County children, youth and parents.

Marie Gage
President

Marg Cox
Executive Director



Vision, Mission & Service Philosophy



Our 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.

Our Vision

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

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.

Overview of 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. A program being offered one day per week is the Dysart et al After School Program in Haliburton, dependent on funding.

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.

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.

BOARD OF DIRECTORS

2014-2015

Executive

Marie Gage, President
Susan MacInnes, Vice President
Elizabeth Boxall, Secretary
Ann Harrop, Treasurer
Andrea Roberts, County Representative

Directors

Sandy Adams
Barry Hicks
Joyce Pruyers
Peter Sanderson
Gwen Scriven



STAFF

2014-2015

Marg Cox
Executive Director

Dan Bajorek
Program Manager

Lisa Hamilton
*Manager of Human Resources,
Early Intervention and
Prevention*

Joan Wilson
*Mental Health Manager/
Accreditation Coordinator*

Alyssa Struhar
Amanda Tripp
Becky Wideman
Cathy Constantino
Cheryl Smith
Christel Furniss
Cynthia Hutchinson
Darrin Brown
Dawn Hurd
Dawn Milburn
Donna Austin
Erin Curry
Erin Lynch
Ginny Urquhart
Jaime Barber
Joelle Hill
Kathryn Boyd
Kelly Harrison
Linda Mintz
Mallory Suurd
Marnie Blair
Mary Sisson
Melanie Jones
Michelle Ladd
Michelle Wolfe Miscio
Nicole Mee
Shelby Moore

Services Provided



Family Support Team provided service to 51 children and 41 families



Adventure Day Camp served 128 children at 7 sites and 41 children at Dysart Day Camp

Differential Response, Attendance Centre and Youth Justice provided 23 youth with supports and services

Early Intervention Team provided service to 202 children and families



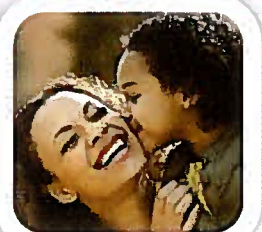
Respite services were provided to 42 children



Clinical Team provided counselling and play therapy to 184 children and families

After School Recreation provided to Cardiff, Wilberforce and Minden communities served 154 children. Dysart Recreation served 20 children.

13 children were sponsored to attend residential or day camp programs



Trainings and Conferences

Training and Conferences we have attended:

ASK (Assessing for Suicide in Kids)
ASIST (Applied Suicide Intervention Skills Training)
ASIST T4T (Training of in-house trainers)
Brief Therapy
Child and Adolescent Needs and Strengths (CANS)
Child Care Conference
Cognitive Behavioural Therapy (Brain Development)
Collaborative Problem Solving/Collaborative and Proactive Solutions
CPR and First Aid
Drum Fit
Friendship Training from Autism Ontario
Health and Safety
LGBTQ+ Training
Mindfulness Martial Arts—Social Media
Play Therapy Supervisor Training
safeTALK
safeTALK T4T (Training of in-house Trainers)
Single Plan of Care
SPARK (Communication with Parents and Kids)
Sunshine Circles
WHMIS
Youth Engagement

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
safeTALK
Summit on Children & Youth Mental Health
Youth Engagement

Collaborations and Partnerships

ASIST and safeTALK

Autism Ontario

Bell Aliant

Brief Therapy Evaluation Committee

CANS Learning Collaborative

Children Services Council

Collaborative Problem Solving/Collaborative and Proactive Solutions

Director of Education Network

Dysart et al Recreation Committee

Community Planning Table for Haliburton and City of Kawartha Lakes

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 Kawartha Collective

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

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

Transitional Age Youth Committee

Tri-County Community Support Services

Trillium Lakelands District School Board

Youth Engagement Committee

Internal Committees:

Accreditation

Client Engagement

Client File Audit

Health and Safety

IT (Information Technology)

Quality Assurance

Wellness

Workplace Enhancement Committee

Point in Time

Centre for Children, Youth and Parents



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**Point in Time Centre for
Children, Youth and Parents
Financial Statements**
For the year ended March 31, 2015

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Independent Auditor's Report

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, 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 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, 2014 and 2015, assets as at March 31, 2014 and 2015 and fund balances as at April 1 and March 31 for both the 2014 and 2015 years. Our audit opinion on the financial statements for the year ended March 31, 2015 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, 2015 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 2, 2015

Point in Time Centre for Children, Youth and Parents

Statement of Financial Position

March 31 2015 2014

Assets

Current

Cash and bank (Note 2)	\$ 422,871	\$ 579,942
Short-term investments (Note 3)	300,620	75,000
Accounts receivable	33,983	20,614
Prepaid expenses	10,033	8,610
	767,507	684,166

Capital assets (Note 4)

663,614	745,099
\$ 1,431,121	\$ 1,429,265

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 5)	\$ 118,309	\$ 96,374
Deferred revenue	250,403	238,672
Current portion of long-term debt (Note 6)	13,594	13,527
	382,306	348,573

Long-term debt (Note 6)

8,951 22,694

Deferred contributions relating to capital assets (Note 7)

391,042 441,767

782,299 813,034

Net assets

Internally restricted

Net assets invested in capital assets	250,027	267,111
Other internally restricted (Note 8)	398,795	349,120

Unrestricted

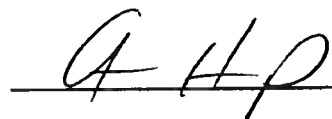
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648,822 616,231

\$ 1,431,121 \$ 1,429,265

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 2015	Total 2014
Net assets, beginning of year	\$ 267,111	\$ 349,120	\$ -	\$ 616,231	\$ 565,735
Excess of revenues over expenses (expenses over revenues) for the year	(73,275)	-	105,866	32,591	50,496
Investment in capital assets					
- purchases	42,515	-	(42,515)	-	-
- principal payments on debt	13,676	-	(13,676)	-	-
Interfund transfers (Note 8)	-	49,675	(49,675)	-	-
Net assets, end of year	\$ 250,027	\$ 398,795	\$ -	\$ 648,822	\$ 616,231

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	2015	2014
Revenue		
Ministry of Children and Youth Services	\$ 1,361,137	\$ 1,376,634
Allocated central administration	165,831	142,788
City of Kawartha Lakes revenue	428,364	443,372
Rental revenue	6,000	6,000
Hard to Serve recoveries	14,732	18,983
HST recoveries	28,655	26,433
Other recoveries	43,147	114,010
Other revenue	166,793	182,989
	<u>2,214,659</u>	<u>2,311,209</u>
Expenses		
Advertising and promotion	58,283	46,975
Allocated central administration	165,831	142,788
Amortization	73,275	89,218
Building accommodation	125,382	106,413
Miscellaneous	7,237	2,849
Office	39,121	57,122
Program costs	129,774	133,697
Purchased services - client	60,947	98,712
Purchased services - non-client	63,554	113,998
Salaries and benefits	1,381,673	1,324,399
Staff training and recruitment	24,867	51,324
Staff travel	59,124	93,218
	<u>2,189,068</u>	<u>2,260,713</u>
	25,591	50,496
Gain on disposal of capital assets	<u>7,000</u>	<u>-</u>
Excess of revenues over expenses for the year	<u>\$ 32,591</u>	<u>\$ 50,496</u>

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

For the year ended March 31	2015	2014
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 32,591	\$ 50,496
Items not involving cash		
Amortization of capital assets	124,000	141,776
Amortization of deferred contributions	(50,725)	(56,912)
Gain on disposal of capital assets	(7,000)	-
	<u>98,866</u>	<u>135,360</u>
Changes in non-cash working capital balances		
Accounts receivable	(13,369)	12,743
Prepaid expenses	(1,423)	462
Accounts payable and accrued liabilities	21,935	19,267
Deferred revenue	11,731	40,108
	<u>117,740</u>	<u>207,940</u>
Investing activities		
Purchase of capital assets	(42,515)	(4,534)
Proceeds on disposal of capital assets	7,000	-
Short-term investments	(225,620)	65,718
	<u>(261,135)</u>	<u>61,184</u>
Financing activities		
Repayment of long-term debt	(13,676)	(13,459)
Increase (decrease) in cash during the year	(157,071)	255,665
Cash and bank, beginning of year	579,942	324,277
Cash and bank, end of year	\$ 422,871	\$ 579,942

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2015

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.

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2015

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.

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, 2015 the organization had not drawn on this facility.

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 1.00 and 1.25% and mature between April and June 2015.

Point in Time Centre for Children, Youth and Parents Notes to Financial Statements

March 31, 2015

4. Capital Assets

	2015		2014	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 25,000	\$ -	\$ 25,000	\$ -
Building	744,918	231,408	744,918	212,740
Computer equipment	263,316	245,839	275,642	216,354
Furniture and fixtures	103,358	83,459	103,358	76,804
Automotive equipment	258,988	171,260	260,468	158,389
Leasehold improvements	8,406	8,406	8,406	8,406
	<u>\$ 1,403,986</u>	<u>\$ 740,372</u>	<u>\$ 1,417,792</u>	<u>\$ 672,693</u>
Net book value		<u>\$ 663,614</u>		<u>\$ 745,099</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.

5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$26,013 (2014 - \$17,214).

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2015

6. Long-term Debt

	2015	2014
Loan payable, 0.50%, payable in monthly installments of \$552, due November 2016, secured by vehicle with a net book value of \$6,021	\$ 10,987	\$ 17,535
Loan payable, 0.50%, payable in monthly installments of \$588, due November 2016, secured by vehicle with a net book value of \$6,416	11,558	18,686
	22,545	36,221
Less: current portion	(13,594)	(13,527)
	<u>\$ 8,951</u>	<u>\$ 22,694</u>

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

2016	\$ 13,594
2017	8,951
	<u>\$ 22,545</u>

7. Deferred Contributions Relating to Capital Assets

	2015	2014
	Cost Accumulated Amortization	Cost Accumulated Amortization
Deferred contributions	\$ 729,005 \$ 337,963	\$ 729,005 \$ 287,238
Net book value	<u>\$ 391,042</u>	<u>\$ 441,767</u>

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.

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2015

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.

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.

11. Comparative Amounts

Comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

**Point in Time Centre for Children,
Youth and Parents
Supplementary Financial Information
For the year ended March 31, 2015**

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Review Engagement Report

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, 2015. 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Peterborough, Ontario
June 5, 2015

Point in Time Centre for Children, Youth and Parents
Supplementary Financial Information
(Unaudited)
For the year ended March 31, 2015

	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)
Revenues							
Ministry of Children and Youth Services	\$ 30,250	\$ 42,884	\$ 81,106	\$ 116,113	\$ 39,734	\$ 75,569	\$ 385,656
Allocated central administration	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-
Other recoveries	4,118	647	-	63	335	-	5,163
Other revenue	1,285	1,285	-	-	1,234	-	3,804
Total Revenues	35,653	44,816	81,106	116,176	41,303	75,569	394,623
Expenses							
Advertising and promotion	-	-	155	3,729	1,521	1,966	7,371
Allocated central administration	2,542	3,858	8,526	10,850	3,729	7,141	36,646
Asset purchases (disposals)	-	-	-	-	1,645	1,132	2,777
Building Accommodation	260	-	-	6,742	2,903	5,558	15,463
Miscellaneous	-	-	-	-	5	-	5
Office	-	-	1,067	2,014	2,285	3,021	8,387
Program costs	6,316	1,904	11	398	3,200	333	12,162
Purchases services - client	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	4,435	1,532	2,932	8,899
Salaries	24,352	37,163	71,347	83,835	17,844	51,192	285,733
Staff training and recruitment	159	178	-	1,756	2,764	524	5,381
Staff travel	2,024	1,713	-	2,417	3,875	1,770	11,799
Total Expenditures	35,653	44,816	81,106	116,176	41,303	75,569	394,623
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued on Page 4)

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

For the year ended March 31, 2015

(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)
Revenues								
Ministry of Children and Youth Services	\$ 385,656	\$ 252,177	\$ 196,873	\$ 111,789	\$ 93,852	\$ 22,000	\$ 154,323	\$ 1,216,670
Allocated central administration	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-
Other recoveries	5,163	-	-	-	-	-	-	-
Other revenue	3,804	-	75	-	-	2,000	622	7,860
Total Revenues	394,623	252,177	196,948	111,789	93,852	24,000	154,945	1,228,334
Expenses								
Advertising and promotion	7,371	6,650	6,951	3,035	2,556	-	4,558	31,121
Allocated central administration	36,646	23,694	18,106	10,414	8,659	2,000	15,433	114,952
Asset purchases (disposals)	2,777	7,069	5,081	3,227	1,952	-	-	20,106
Building Accommodation	15,463	18,656	14,990	8,106	6,739	-	8,732	72,686
Miscellaneous	5	810	-	-	-	-	-	815
Office	8,387	11,288	8,878	5,072	4,868	100	4,505	43,098
Program costs	12,162	1,071	1,986	-	49	283	-	15,551
Purchases services - client	-	-	-	-	-	21,617	-	21,617
Purchases services - non client	8,899	10,664	6,551	4,258	3,925	-	6,346	40,643
Salaries	285,733	160,726	123,444	73,131	62,799	-	112,364	818,197
Staff training and recruitment	5,381	1,467	3,756	500	440	-	1,520	13,064
Staff travel	11,799	10,082	7,205	4,046	1,865	-	1,487	36,484
Total Expenditures	394,623	252,177	196,948	111,789	93,852	24,000	154,945	1,228,334
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued on Page 5)

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

For the year ended March 31, 2015

(continued from Page 4)

	Youth MH Court Worker	Attendance Centre	Extrajudicial Measures	Extrajudicial Sanctions	Reintegration Services	Differential Response	Subtotal - MCYS/MCSS (JUS)
Revenues							
Ministry of Children and Youth Services	\$ 23,485	\$ 39,112	\$ 10,000	\$ 10,000	\$ 19,110	\$ 42,760	\$ 144,467
Allocated central administration	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-
Other recoveries	-	186	-	-	-	-	186
Other revenue	-	-	-	-	-	-	-
Total Revenues	23,485	39,298	10,000	10,000	19,110	42,760	144,653
Expenses							
Advertising and promotion	3,610	116	-	-	-	-	3,726
Allocated central administration	-	3,500	-	895	1,710	5,515	12,515
Asset purchases (disposals)	-	-	-	-	-	-	-
Building Accommodation	2,254	5,416	-	885	830	-	10,278
Miscellaneous	-	-	-	-	-	-	-
Office	1,379	1,107	21	20	38	238	2,803
Program costs	229	657	51	132	-	99	1,168
Purchases services - client	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	-	-	-	-
Salaries	14,457	27,946	7,624	7,624	16,203	36,387	110,241
Staff training and recruitment	238	484	225	225	200	-	1,372
Staff travel	1,318	72	299	211	129	521	2,550
Total Expenditures	23,485	39,298	10,000	10,000	19,110	42,760	144,653
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

For the year ended March 31, 2015

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	CKL Childcare	CKL Beststart	Administration	Other	Subtotal - Other Programs	GRAND TOTAL
Revenues						
Ministry of Children and Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,361,137
Allocated central administration	-	-	164,841	990	165,831	165,831
City of Kawartha Lakes	252,389	125,670	-	50,305	428,364	428,364
Rent revenue	-	-	6,000	-	6,000	6,000
Hard to Serve revenue	-	-	-	14,732	14,732	14,732
HST recoveries	-	-	16,580	12,075	28,655	28,655
Other recoveries	182	-	21	34,898	35,101	43,147
Other revenue	-	490	50	162,449	162,989	166,793
Total Revenues	252,571	126,160	187,492	275,449	841,672	2,214,659
Expenses						
Advertising and promotion	1,469	1,354	14,310	6,303	23,436	58,283
Allocated central administration	24,238	11,636	-	2,490	38,364	165,831
Asset purchases (disposals)	-	-	-	(7,000)	(7,000)	13,106
Building Accommodation	8,568	3,878	27,639	2,333	42,418	125,382
Miscellaneous	-	-	6,422	-	6,422	7,237
Office	1,780	5,837	13,710	7,978	29,305	75,206
Program costs	2,350	1,210	217	109,278	113,055	129,774
Purchases services - client	31,821	7,509	-	-	39,330	60,947
Purchases services - non client	-	-	6,881	16,030	22,911	63,554
Salaries	178,556	89,577	115,106	69,996	453,235	1,381,673
Staff training and recruitment	2,041	2,393	1,118	4,879	10,431	24,867
Staff travel	1,748	2,766	2,089	13,487	20,090	59,124
Total Expenditures	252,571	126,160	187,492	225,774	791,997	2,164,984
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ 49,675	\$ 49,675	\$ 49,675

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

March 31, 2015

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.
