

The General Child
and Family Services
Authority

ANNUAL REPORT

SECOND ANNUAL
GENERAL MEETING
2004/2005

SEPTEMBER 28, 2005

Viscount Hotel
1670 Portage Avenue
Winnipeg, MB

SECOND ANNUAL GENERAL MEETING

Wednesday, September 28, 2005

5:00 p.m.

**Viscount Hotel
Winnipeg, Manitoba**

AGENDA

- 1. Call to Order**
- 2. Welcoming Remarks – Chair**
- 3. Adoption of Minutes - 2004 AGM**
- 4. Remarks from Minister Christine Melnick**
- 5. Introduction of Joan Durrant**
- 6. Guest Speaker – Joan Durrant Ph.D., Department of Family Social Sciences, Faculty of Human Ecology**
- 7. Annual Report of the Chair of the Board of Directors**
- 8. Annual Report of the Chief Executive Officer**
- 9. Presentation of Keith Cooper Scholarship Recipients**
- 10. Presentation of the audited Financial Statements 2004/05**
- 11. Ratification of the Selection of Auditor for 2005/06**
- 12. Closing Remarks and Adjournment**

(Light refreshments will be served)

BOARD OF DIRECTORS

Jean Ayre, Chairperson
Jan Sanderson, Vice Chairperson
Guy Jourdain, Secretary
Dale Brownlee, Treasurer
Patricia Benson
Helen Wang
Bea Jolly
Ellen Fleishman
Doreen Draffin
Bruce Unfried

GENERAL AUTHORITY STAFF

Dennis H. Schellenberg, Chief Executive Officer
Dale Robinson, Chief Financial Officer
Anne Pratt, Administrative Assistant
Pat Wawyn, Program Specialist - Community Inquiry
Holly Gammon, Program Specialist - Child in Care
Sandie Stoker, Program Specialist - Protection and Family Services

General Child and Family Services Authority
301-180 King Street
Winnipeg, MB R3B 3G8
Phone: 984-9360
Fax: 984-9366

General Child and Family Services
First Annual General Meeting
November 24, 2004
5:00 p.m.
Viscount Hotel
Winnipeg, MB

Board Members Present: Jean Ayre, Jan Sanderson, Doreen Draffin, Ellen Fleishman,
Bea Jolly, Dale Brownlee

Staff: Dennis Schellenberg, Dale Robinson, Anne Pratt, Pat Wawyn, Holly Gammon

Guests: See Attached

1. The meeting was called to order at 5:05 p.m.
2. Welcoming Remarks were given by the Chairperson, Jean Ayre. Jean introduced the Board of Directors.
3. Jean gave her Annual Report of the Chair of the Board of Directors.
4. Dennis gave his Annual Report of the Chief Executive Officer. Dennis was asked to explain the statistical information provided in the Annual Report.
5. Presentation of the Unaudited Financial Statements 2003/04 were presented by Dale Brownlee.
Motion: Moved by Dale and seconded by Doreen that the unaudited financial statements be accepted. Carried.
6. Selection of General Authority Auditor.
Motion: Moved by Dale B. and seconded by Bea that the firm of Magnus & Buffie be retained as the auditors for the General Authority. Carried.
7. Jean thanked everyone for attending and welcomed everyone to remain afterward for refreshments.
8. Meeting adjourned at 5:35 p.m.

Submitted by: Anne Pratt, Recording Secretary

Jean Ayre, Chairperson

MESSAGE FROM THE CHAIR

Welcome to second annual meeting of the General Child and Family Services Authority. My name is Jean Ayre. As chair of the Board of Directors, I am once again pleased to reflect on the Board's progress and to celebrate its accomplishments for the fiscal year 2004/2005.

Last year, I mentioned that the Board of Directors envisioned three phases:

- Phase I: Inaugural year from 2003 to 2004
- Phase II: Transition year from 2004 to 2005
- Phase III: Resolution year 2005 to 2006

The inaugural work that I reported on last year gave us a solid base for the transitional work to be done this year. As a governance board, we were able to monitor the transition of the various agencies under our authority as they came on stream according to their readiness. In addition, we formally evaluated the ongoing effectiveness of the Board and made the necessary adjustments in its roles and the fulfillment of its responsibilities to the agencies. Basically, we are satisfied that we have been able to begin to do as we envisioned of phase II, that is, *'to integrate the old system with the new by transferring resources to the agencies under the General Authority'*.

In particular, we were able to make suggestions and recommendations to improve the foundational standards and the community visibility of the agencies under our governance.

Two examples are:

- 1) The Board approved in principle a Joint Statement on Physical Punishment of Children and Youth and we circulated the statement to our member agencies for their discussion and feedback. This initiative was presented to us by our CEO, Dennis Schellenberg.
- 2) Our CEO met for two days in a planning session with the General Authority's agency directors and their senior staff. The theme of the meeting was *'The General Authority After Transition'*. The result was four project charters:
 - Clearly defined roles between Child Protection Branch, the Authorities and the Agencies;
 - Collective planning and decision making process;
 - Accountability framework with measurable outcomes;
 - Competent staff in changing times.

The Board has received this information and has asked our CEO to file these four project charters with us as they are completed.

We expect that there will be some carry over from Phase II – the transition phase; to Phase III – the resolution phase. However, we are confident that next year we will be able to move on and to begin *'to monitor the effectiveness of the new system as it benefits all Manitobans in the delivery of Child and Family Services'* as was envisioned for Phase III.

In anticipation of Phase III, the Board is most appreciative of the leadership that our CEO, Dennis Schellenberg, has shown in liaison with the agencies during the transition phase and in the development of consistent systems of gathering statistics and of reporting the ongoing success of the agencies to the Board.

On behalf of the Board, I would also like to thank Dale Robinson, our CFO, and Anne Pratt, Administrative Assistant, for their continued assistance.

In conclusion, I want to recognize the individual members of Board of Directors for their willing response to the extra demands placed on them by the transition phase and for the support that they have given me as Board chair. At this time, I would like to mention them specifically: Pat Benson, Dale Brownlee, Doreen Draffin, Ellen Fleishman, Bea Jolly, Guy Jourdain, Jan Sanderson and Helen Wang.

My very personal thanks to each one of you. Also on behalf of the Board, I want to thank a former board member - Bruce Unfried. For personal reasons, he had to resign from the Board this year. His contribution is greatly missed. We started with 11 members and presently have 9. The Minister is continuously informed of the accomplishments of the Board and other matters of business. She has been made aware of the present membership status of the Board and we look forward to new appointments.

Respectfully submitted,

Jean Ayre - Chair, Board of Directors
General Child and Family Services Authority

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

I am pleased to provide a few comments on the activities of The General Child and Family Services Authority for its first full year of operation 2004-2005. Last year my comments were limited by the partial year activities of the Authority since the proclamation of *The Child and Family Services Authorities Act* in November 2003. There are two themes I want to address in these remarks; the internal organization of the Authority and the roll-out of AJI-CWI during this period of time.

The General Authority has become a dynamic and energized place of work. The energy grows out of a sense of doing something important and being on the front and sharpened edge of significant reform of child welfare services in this province. I want to express my gratitude to Dale, Anne, Pat, Sandie and Holly for their competence and knowledge and capacity to act creatively on that knowledge. They have all made my job easier and more enjoyable. Attached to this report you will find data sheets on the work that the Program Specialists, Pat, Sandie and Holly have done. It has been a busy year and what these data don't capture is the amount of work that goes into each and every one of these numbers. For instance, these data don't reflect the amount of work required for a case we had during the year that required a major review as well as a program review of the Perinatal Unit of Winnipeg Child and Family Services after the death of a child in one of that Unit's cases. Cases like that not only require the review of the relevant files but also interview with workers and other persons involved in the case. The final report was substantial and was filed with the Director of Child and Family Services.

By way of further comment on the data sheets, they can be somewhat misleading because, apart from Winnipeg Child and Family Services and Thompson region, all the General Authority agencies had transferred their cases by the end of March, 2005. So apart from Winnipeg and Thompson, all the agencies of the General Authority had significantly different volume of cases than the previous years and the subsequent year. Comparators year over year, therefore, are not possible at this time with these data.

A major milestone for the operations of the General Authority was the move to our permanent offices at 301 – 180 King Street. This move has accomplished all the goals we set for it including more space generally for meeting and for storage, a place for the Board to meet and a more pleasant environment in which to work. The other benefit in having this space is that the General Authority can now take its place in hosting AJI-CWI meetings with an adequate Board Room.

As our Board Chair, Jean Ayre, commented on in last year's message from the Chair, 2004-2005 was scheduled to be a transition year. I am pleased to report that throughout that year, all the General Authority agencies either actually "went live" or were on the verge. Thompson, for instance, went live in early April, 2005 and Winnipeg Child and Family Services went live on a phased basis throughout May and June, 2005. However, the planning and preparation for the transition all occurred in 2004-2005. Those that actually transitioned throughout the year were Central, Eastman, Western, Parkland and the Norman portion of Northern Region. I want to take this opportunity to thank the

senior staff of those agencies for their dedication to this task.. Each one of those agencies met the challenge of this often difficult transition with professionalism and grace. In many circumstances, extra work was done by the agencies to ensure that the aboriginal receiving agencies had the resources they required to provide the highest quality of service available in the region.

The most complicated piece to the roll out of this initiative in each region was the establishment of the designated intake function. Regulations require that each region have a designated agency which will act on behalf of all Authorities as the common front end intake in that region. In some cases, the General Authority agency was assigned this task. This is how the designated intake function breaks down provincially:

- Eastman Region – designated intake is the Eastman regional office
- Central Region - designated intake is Child and Family Services of Central Manitoba
- Westman Region - designated intake is Child and Family Services of Western Manitoba
- Interlake Region - designated intake is shared territorially between Peguis Child and Family Services, Anishinabe Child and Family Services, Intertribal Child and Family Services and the Interlake regional office. Each one of these agencies is the designated intake agency for a portion of the region.
- Parkland Region - designated intake is The Metis Child, Family and Community Services.
- Norman portion of Northern Region - designated intake is again shared between Cree Nation Child and Family Caring Agency and Northern regional office
- Thompson portion of Northern Region - designated intake is Nisichawayasihk Cree Nation Family and Community Services.
- Winnipeg - designated intake is to be provided by a new agency to be mandated by First Nations of Southern Manitoba Child and Family Services Authority and will be operational in early 2006. Currently, intake services continue to be provided by Winnipeg Child and Family Services.

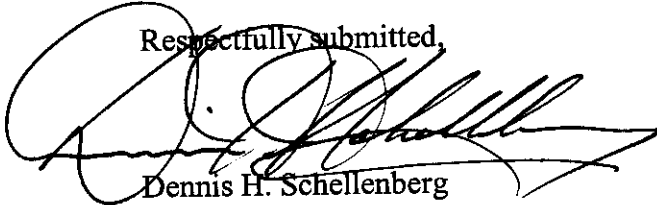
Jewish Child and Family Services and Churchill Child and Family Services have not been significantly impacted by the transition except insofar that service agreements have been signed with Churchill Child and Family Services to continue to provide services to families in the town site who have chosen an aboriginal service provider.

As we entered the transition process in the City of Winnipeg, one of the most significant impacts was going to be felt by staff. A process was put in place inviting current Winnipeg CFS staff to volunteer for secondments to aboriginal agencies. We were gratified to see that Winnipeg CFS stepped up and volunteered in substantial numbers for secondments virtually eliminating the necessity for involuntary reassignments.

As you can imagine, this has been a very busy year for me in my role at the General Authority. I want to express my gratitude to the Board for all its support in the last

year. I know they too have been busy in organizing their role and function and trying to stay ahead of issues in this new and vital organization. I have been involved with many Boards of Directors in my career but this Board ranks in the upper echelons of competence, sincerity and effectiveness. Jean Ayre especially has again exhibited increasing capacity for support, understanding, and putting in the time needed to do the job. I have observed her grow in this job and I want to express my admiration to her for taking this on and doing so well. The coming year will have its challenges as we fill vacant Board positions and continue with putting a frame around this portrait we have painted.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dennis H. Schellenberg". The signature is fluid and cursive, with a large initial "D" and "S".

Dennis H. Schellenberg
Chief Executive Officer

The General Child and Family Services Authority
Community Inquiry
Program Activities for 2004-2005

Prepared by: Pat Wawyn, Program Specialist
September, 2005

**CHILD AND FAMILY SERVICES
GENERAL AUTHORITY
April 01, 2004 to March 31, 2005**

COMMUNITY INQUIRIES

AGENCY	REFERRAL SOURCE			PROGRAM			TOTAL
	Self	Dept.	Other	Protection	Child in Care	Other	
Child & Family Services of Central Manitoba	3	7	3	8	1	4	13
Child & Family Services of Western Manitoba	22	15	4	12	8	21	41
Jewish Child & Family Service	2	3			4	1	5
Churchill Regional Health Authority	2	1			2	1	3
Winnipeg Child & Family Services	73	162	48	112	110	61	283
Eastman Region	4	7		5	6		11
Interlake Region	1	11	1	6	3	4	13
Parkland Region	1	2				3	3
Northern Region	10	14	1	6	12	7	25
General	6	6		4		8	12
TOTALS	124	228	57	153	146	110	409

The General Child and Family Services Authority
Services to Families and Child Protection
Program Activities for 2004-2005

Prepared by: Sandie Stoker, Program Specialist
September 7, 2005

Child Death Notifications

- The General Authority receives copies of all Child Death Notifications that fall under the jurisdiction of a General Authority Agency.
- The Program Specialist checks the Child and Family Services Information System to determine if the child or the child's family is known to a General Authority agency.
- If the child or the child's family is known to an agency, the Child Death Notification is then faxed to that agency.
- In cases where agencies are currently involved or have been involved within the last year with the child or the child's family, the agencies are required under Section 182 of the Child and Family Services Program Standards to submit a standardized report to their Authority by the end of the next working day.
- If the CME receives notification about a deceased child who, at the time of death or within one year period preceding the death was in the care of an agency or had a parent or guardian who was in receipt of services from an agency, the CME will conduct a review regarding the services provided and make recommendations in a report to the Minister of Family Services and Housing.
- The CME report is copied to the Authority, which has the responsibility of responding to the recommendations to the Director of Child and Family Services on behalf of the service provider agency.

Agency	# of Child Death Notifications	Type of Agency Involvement			# of CME Reports Received
		Child in Care	Open Family File	Family History	
Winnipeg	34	5	16	16	24
Western	1	0	0	1	0
Central	1	0	0	1	0
Parkland	2	1	1	0	1
Northern	3	0	2	1	1
Interlake	0	0	0	0	0
Eastman	0	0	0	0	0
JCFS	0	0	0	0	0
Churchill	0	0	0	0	0
Total	41	6	19	19	26

Cause of Death

Agency	Natural	Accidental	Homicide	Suicide	Undetermined
WCFS	23	5	3	0	3
CFS Western	1	0	0	0	0
CFS Central	0	1	0	0	0
Parkland	1	0	0	1	0
Northern	1	1	1	0	0

Services to Minor Parents

- The General Authority receives copies of all Notices of Live Birth to a Mother under age 18.
- The Program Specialist checks the Child and Family Services Information System to ensure that services have been offered to the Minor Parent. If services have not been offered, the program specialist follows-up with the agency.
- In cases where the minor parent is under 14 years of age, the Program Specialist has contact with the agency to ensure that the appropriate procedures have been followed to determine if an abuse investigation should be conducted.

Agency	# of Notices of Live Birth to a mother age 14 to 18	# of Notices of Live Birth to a mother under age 14	Total
Winnipeg	177	3	180
Western	15	0	15
Central	10	0	10
Parkland	8	0	8
Northern	13	0	13
Interlake	6	0	6
Eastman	3	0	3
JCFS	0	0	0
Churchill	4	0	4
Total	236	3	239

Services to Families

Voluntary Placement Agreements

- Under section 14(1) of the *Child and Family Services Act*, "an agency may enter into an agreement with a parent, guardian or other person who has actual care and control of a child, for placing of the child without transfer of guardianship in any place which provides child care where that person is unable to make adequate provision for the care of that child".
- The Program Specialist reviews and approves all Voluntary Placement Agreements entered into by General Authority Agencies.
- The Program Specialist provides all mandated agencies with a Voluntary Placement Agreement Quality Assurance Report on a regular basis.

Agency	Number of Agreements
Winnipeg	1217
Western	75
Central	83
Parkland	24
Northern	68
Interlake	36
Eastman	17
JCFS	4
Churchill	0
Total	1524

* Total number of agreements includes Renewals of already existing Voluntary Placement Agreements.

Family Support Service Agreements

- Family Support Service Agreements are used by agencies in accordance with the *Child and Family Services Act*, Section 13, to provide families with a homemaker service to provide care to children on a temporary basis and also to provide parents with a parent aide to provide training in household management and child care.
- The Program Specialist reviews and approves all Family Support Service Agreements entered into by General Authority Agencies.
- The Program Specialist provides all mandated agencies with a Family Support Service Agreement Quality Assurance Report on a regular basis.

Agency	Number of Agreements
Winnipeg	909
Western	126
Central	1
Parkland	19
Northern	34
Interlake	91
Eastman	1
JCFS	0
Churchill	0
Total	1181

* Total number of agreements includes Renewals of already existing Family Support Service Agreements.

The General Child and Family Services Authority
Children In Care
Program Activities for 2004-2005

Prepared by: Holly Gammon, Program Specialist
September, 2005

TRANSFERS OF GUARDIANSHIP

AGENCY	NUMBER OF TRANSFERS
Winnipeg Child and Family Services	6
CFS Western	93
Flin Flon	27
The Pas	37
Interlake	17
Central	1
Parkland	51
Total	232

EXTENSIONS OF CARE AND MAINTANENCE

AGENCY	REASON FOR REQUEST			TOTAL
	Completion of High School	Waiting for Supported Living Services to begin	Independent Living Skills Development	
Winnipeg	15	5	8	28
Interlake	1			1
Eastman	3			3
Central	1			1
Western	1			1
Northern	5	1	3	9
Parkland	2		2	4
Jewish	2			2
Churchill	0			0
Total	30	6	13	49

MIXED FACILITY LICENSES

AGENCY	TOTALS
Winnipeg	12
Interlake	2
Eastman	1
Central	0
Western	0
Northern	0
Parkland	0
Jewish	1
Churchill	0
Total	16

LICENCE VARIANCES

Agency	Regulation 7(5)	Regulation 7(4)	Regulation 7(1)	Regulation 7(3)	Regulation 25(c)	Total
Winnipeg	4	3	2	2		11
Interlake	0					
Eastman	0					
Central	1					1
Western	0					
Northern			1			1
Parkland	0					
Jewish	0					
Churchill	0					
TOTAL	4	3	3	2		13

Regulation 7(5)

Of the children cared for "no more than two can be infants and no more than three can be under five years of age".

Regulation 7(4)

"Licensee shall not provide care and supervision in the foster home for more than a total of seven persons."

Regulation 7(1)

"A foster home may be licensed by a licensing agency to provide care and supervision for not more than four children."

Regulation 7(3)

"A licensing agency may licence a foster home to provide residential care and supervision for more than four foster children where all the foster children in the foster home are siblings."

Regulation 25 (c)

"A foster child over two years of age does not share a bedroom with an adult."

General Child and Family Services Authority
Child In Care Annual Reviews

Statistical Analysis

Below are examples of some of the statistical analysis that the General Authority will generate from the Annual Review Forms. A complete analysis was not done on the 2004/05 reviews as there were still many outstanding AJI-CWI transfers. There was also a need to adjust some of the questions on the Annual Review Form to make them less ambiguous. Please note that these statistics are for the entire General Authority child in care population. An agency by agency breakdown can be completed upon request. Next year an agency specific breakdown will be provided at the AGM.

AGE RANGE	TOTAL NUMBER OF CHILDREN		REASON FOR COMING INTO CARE												TYPE OF PLACEMENT																			
	M	F	Perm. Order - Court	VSG	Temporary Order	VPA	Apprehension	TP	ABANDONMENT	NEGLECT	PARENT'S CONDUCT	CHILD'S CONDUCT	ABUSE	RELINQUISHED	PARENT'S CONDITION	CHILD'S CONDITION	OTHER	EMERGENCY REC. HOME	HOTEL	SHELTER	FOSTER HOME - GEN.	FOSTER HOME - CHILD SPEC./ EXT. FAM.	FOSTER HOME - TREATMENT	PLACE OF SAFETY	CORRECTIONAL FACILITY	HOSPITAL	GROUP HOME - LEVEL 2 - 5	INDEPENDENT LIVING	OWN HOME (NPC)	SELECT ADOPTION PROB.	AWOL	PERINATAL PROGRAM FACILITY	LEVEL 5 FUNDING	
0 - 5 YEARS	166	94	133	3	11	2	4	10	6	104	1	2	3	45	1	0	1	5	9	104	13	11	18	0	1	1	4	0	2	25	0	0	0	2
6 - 11 YEARS	408	227	181	390	6	4	4	26	22	260	7	6	5	67	13	2	7	4	8	270	36	64	16	0	0	0	4	0	3	21	0	0	25	
12 - 15 YEARS	412	228	184	389	7	5	7	22	35	266	17	11	3	46	7	5	8	11	16	252	45	59	16	1	3	18	1	3	2	2	0	0	26	
16 & OVER	344	184	160	300	9	10	19	2	19	18	190	31	17	13	40	9	7	4	8	122	40	68	25	17	0	35	33	10	0	14	8	22		

AGE RANGE	HEALTH					EDUCATION			IDENTITY			FAMILY CONTACT	PERMANENCY PLANNING				
	PHYSICAL DISABILITY	MENTAL HEALTH	MENTALLY CHALLENGED	FETAL ALCOHOL SPECTRUM DISORDER	OTHER	SPECIALIZED PROGRAMMING	LEARNING DISABILITY	KNOWS HE/SHE IS IN CARE	KNOWS CULTURAL BACKGROUND	CULTURALLY APP. ACT.	CONTACT W/ EITHER BIRTH PARENT	ADOPTION	REMAIN WITH FOSTER HOME	REUNIFICATION	GUARDIANSHIP ORDER		
0-5 YEARS	25	4	10	43	17	4	5	21	54	65	72	55	82	8	10		
6 - 11 YEARS	69	69	38	177	58	144	89	312	338	253	198	41	338	7	6		
12 - 15 YEARS	48	117	61	133	57	172	104	385	392	276	214	7	355	13	0		
16 & OVER	37	94	41	84	41	129	71	329	326	230	230	4	192	12	1		

CHILD IN CARE ANNUAL REVIEW COMPLIANCE REPORT			
AGENCY/REGION	# DUE	# RCV'D	COMPLIANCE %
CFS Central	25	7	28.00%
Churchill CFS	8	8	100.00%
Eastman	16	16	100.00%
Interlake	22	21	95.00%
JCFS	6	3	50.00%
Northern	116	84	72.00%
Parkland	17	16	94.00%
Western	69	33	48.00%
Winnipeg	1342	993	74.00%
	1621	1181	73.00%

* A monthly breakdown is also available

**GENERAL CHILD AND FAMILY
SERVICES AUTHORITY**

FINANCIAL STATEMENTS

MARCH 31, 2005

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
MARCH 31, 2005
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AUDITORS' REPORT

To the Board of Directors of
The General Child and Family Services Authority

We have audited the statement of financial position of the General Child and Family Services Authority as at March 31, 2005 and the statements of revenues and expenses, fund balances and cash flow for the year then ended. These financial statements are the responsibility of the Authority's management. 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 an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the General Child and Family Services Authority as at March 31, 2005 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

The comparative figures for the year ended March 31, 2004 are unaudited.

Magnus & Buffie

CHARTERED ACCOUNTANTS

April 27, 2005

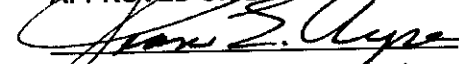

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2005

	OPERATING FUND	TRANSITION FUND	AGENCY FUND	TOTAL 2005	TOTAL 2004
					(unaudited) (Note 6)
ASSETS					
CURRENT ASSETS					
Cash	\$ 209,003	\$ -	\$ -	\$ 209,003	\$ 326,552
Accounts receivable	8,308	-	207,304	215,612	-
Prepaid expenses	3,350	-	-	3,350	5,000
Interfund balances	(175,522)	175,522	-	-	-
	45,139	175,522	207,304	427,965	331,552
CAPITAL ASSETS (Note 3)	-	58,118	-	58,118	-
	\$ 45,139	\$ 233,640	\$ 207,304	\$ 486,083	\$ 331,552

LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ 22,352	\$ 24,156	\$ 207,304	\$ 253,812	\$ 10,992
Deferred contributions (Note 4)	-	151,366	-	151,366	262,968
	22,352	175,522	207,304	405,178	273,960
DEFERRED CONTRIBUTIONS RELATING TO CAPITAL ASSETS (Note 4)					
	-	58,118	-	58,118	63,584
FUND BALANCES	22,787	-	-	22,787	(5,992)
	\$ 45,139	\$ 233,640	\$ 207,304	\$ 486,083	\$ 331,552

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2005

	OPERATING FUND	TRANSITION FUND	AGENCY FUND	2005	2004 (unaudited) (Note 6)
REVENUE					
Province of Manitoba					
Operating grant	\$ 542,100	\$ -	\$ -	\$ 542,100	\$ 413,284
Transition grant (Note 4(i))	-	111,602	-	111,602	48
Transition grant relating to capital assets (Note 4(ii))	-	5,466	-	5,466	-
Agency grants (Note 5)	-	-	6,668,504	6,668,504	-
Miscellaneous grants	72,938	-	-	72,938	-
Interest and other	89	1,258	-	1,347	30
	<u>615,127</u>	<u>118,326</u>	<u>6,668,504</u>	<u>7,401,957</u>	<u>413,362</u>
EXPENSES					
Agency allocations (Note 5)	-	-	6,668,504	6,668,504	-
Agency support	-	14,876	-	14,876	-
Amortization	-	5,466	-	5,466	-
Board expenses and meetings	14,365	-	-	14,365	9,622
Contract staff	-	-	-	-	63,833
Insurance	3,533	-	-	3,533	-
Interest and bank charges	350	-	-	350	78
Miscellaneous grant expenses	72,938	-	-	72,938	-
Office and miscellaneous	17,525	7,699	-	25,224	53,221
Professional services	18,933	24,020	-	42,953	-
Rent	29,412	-	-	29,412	27,520
Resource transfer table meeting expenses	-	8,135	-	8,135	-
Resource transfer table staffing support	-	36,726	-	36,726	-
Software - agency support	-	11,250	-	11,250	-
Telephone	6,182	-	-	6,182	6,498
Training	475	-	-	475	-
Travel	1,060	10,154	-	11,214	8,473
Wages and benefits	421,575	-	-	421,575	250,109
	<u>586,348</u>	<u>118,326</u>	<u>6,668,504</u>	<u>7,373,178</u>	<u>419,354</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES					
	<u>\$ 28,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,779</u>	<u>\$ (5,992)</u>

**GENERAL CHILD AND FAMILY SERVICES AUTHORITY
STATEMENT OF FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2005**

	OPERATING FUND	TRANSITION FUND	AGENCY FUND	2005	2004 (unaudited) (Note 6)
Balance, beginning of year					
As previously reported	\$ -	\$ -	\$ -	\$ -	-
Prior period adjustment (Note 6)	(5,992)	-	-	(5,992)	-
As restated	(5,992)	-	-	(5,992)	-
Excess (deficiency) of revenue over expenses	28,779	-	-	28,779	(5,992)
Balance, end of year	\$ 22,787	\$ -	\$ -	22,787	\$ (5,992)

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2005

	2005	2004
		(unaudited) (Note 6)
CASH FLOW FROM (USED IN)		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ 28,779	\$ (5,992)
Amortization	5,466	-
Recognition of deferred contributions	(111,602)	(48)
Amortization of deferred contributions relating to capital assets	(5,466)	-
	(82,823)	(6,040)
Changes in the following		
Accounts receivable	(215,612)	-
Prepaid expenses	1,650	(5,000)
Accounts payable and accrued liabilities	242,820	10,992
	(53,965)	(48)
INVESTING AND FINANCING ACTIVITIES		
Purchase of capital assets	(63,584)	-
Receipt of deferred contributions	-	263,016
Receipt of deferred contributions relating to capital assets	-	63,584
	(117,549)	326,552
(DECREASE) INCREASE IN CASH	(117,549)	326,552
CASH, beginning of year	326,552	-
CASH, end of year	\$ 209,003	\$ 326,552

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

1. ORGANIZATION

The General Child and Family Services Authority (the "Authority") was established November 24, 2003 under The Child and Family Services Authorities Act. The Authority is a non-profit organization responsible for the administration and provision of child and family services by the agencies under its jurisdiction, being Child and Family Services of Western Manitoba, Child and Family Services of Central Manitoba, Jewish Child and Family Service, Churchill Child and Family Services, Winnipeg Child and Family Services Branch and Rural and Northern Services Branch (Interlake, Eastman, Parkland, Northern).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles using the following significant accounting policies:

(a) Fund accounting

The Authority records its activities in the following funds:

(i) Operating fund

This fund accounts for the activity relating to the principal activity of the Authority (Note 1).

(ii) Transition fund

The Province of Manitoba has provided one-time transition funding in support of the restructuring of the child and family services system, as initiated under the Aboriginal Justice Inquiry - Child Welfare Initiative. Funding is to be used to support the resource transfer process and the development of the corporate infrastructure of the Authority and mandated child and family services agencies under the jurisdiction of the Authority. The resource transfer process involves the transfer of cases from agencies under the jurisdiction of the Authority to the Metis Child and Family Services Authority, Northern First Nations Child and Family Services Authority, and First Nations of Southern Manitoba Child and Family Services Authority. All contributions to this fund are externally restricted for this purpose.

(iii) Agency fund

The Province of Manitoba provides the Authority with grant payments for the private mandated child and family services agencies under its jurisdiction. As set out in Section 19 of The Child and Family Services Act, the Authority is responsible for determining funding allocations among its mandated agencies. The mandated agencies include both private agencies and government offices, which have different funding arrangements with the Authority. Private agencies receive all of their funding from the Authority, while government offices receive funding directly from government based on the approval of allocations by the Authority. All contributions to this fund are externally restricted for this purpose.

(b) Revenue recognition

The Authority follows the deferral method of accounting for contributions.

Externally restricted contributions are deferred and recognized as revenue in the applicable fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the applicable fund when received or receivable.

Externally restricted contributions for the purchase of capital assets are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Capital assets

Capital assets are recorded at cost and are amortized over their estimated useful lives based on the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer software	3 years	Straight line
Furniture and fixtures	5 years	Straight line
Leaseholds	5 years	Straight line

(d) Income taxes

The Authority is a non-profit entity and is exempt from income taxes.

(e) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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 these estimates.

(f) Financial instruments

It is management's opinion that the carrying value of the Authority's financial instruments approximates their fair value and that the Authority is not exposed to significant interest, currency or credit risks arising from these financial instruments.

3. CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2005</u>	<u>2004</u>
Computer software	\$ 1,400	\$ 389	\$ 1,011	\$ -
Furniture and fixtures	11,799	878	10,921	-
Leaseholds	50,385	4,199	46,186	-
	\$ 63,584	\$ 5,466	\$ 58,118	\$ -

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

4. DEFERRED CONTRIBUTIONS

Deferred contributions relate to a one-time grant from the Province of Manitoba for transition funding. The balance continuities are as follows:

	2005	2004
		(unaudited)
(i) Deferred contributions		
Beginning balance	\$ 262,968	\$ -
Add contributions		
Province of Manitoba	-	263,016
	262,968	263,016
Less amounts recognized as revenue in the year	111,602	48
Ending balance	\$ 151,366	\$ 262,968
(ii) Deferred contributions relating to capital assets		
	2005	2004
		(unaudited)
Beginning balance	\$ 63,584	\$ -
Add contributions		
Province of Manitoba	-	63,584
	63,584	63,584
Less amounts amortized to revenue	5,466	-
Ending balance	\$ 58,118	\$ 63,584

GENERAL CHILD AND FAMILY SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2005

5. AGENCY GRANTS

The Authority received funding from the Province of Manitoba in the amount of \$6,668,504 (2004 - \$nil) to be allocated to the agencies under its jurisdiction. The Agency grants were allocated as follows:

Agency	Child and Family Services Division		Total
	Child Protection Branch	Strategic Initiatives Branch	
Child and Family Services of Central Manitoba	\$ 2,186,755	\$ 119,800	\$ 2,306,555
Child and Family Services of Western Manitoba	4,068,149	67,700	4,135,849
Jewish Child and Family Services	215,700	-	215,700
Churchill Regional Health Authority	10,400	-	10,400
Total	\$ 6,481,004	\$ 187,500	\$ 6,668,504

Child maintenance in the amount of \$3,697,200 was also approved and is paid directly to the above agencies from the Province of Manitoba and is not included in the accounts of the Authority.

6. PRIOR PERIOD ADJUSTMENT

The Authority has restated the prior period to reflect corrections of expenses that related to the 2004 fiscal year totaling \$5,992.

As a result of this restatement, the deficit at April 1, 2004 has been increased by \$5,992 from the amount previously reported of \$NIL to a deficit of \$5,992. In addition, the net loss for the year ended March 31, 2004 has been increased by \$5,992 from \$NIL to \$5,992.

7. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year classifications.